



國際四方福音會
香港教區有限公司



社會服務

2021-22年度工作報告



四方齊敬老
五耆顯關愛

目錄

國際四方福音會香港教區有限公司簡介	2
服務宗旨及服務目標	3
社會關懷部部長報告	4
社會關懷部組織結構圖	6
長者服務管理委員會名單	7
社會關懷部職員名單	7
隆亨堂耆年中心工作報告	9
建生堂耆年中心工作報告	16
鳴謝	23
捐款表格	24
隆亨堂耆年中心主辦 《耆趣網絡大紅人》活動剪影	25
隆亨堂耆年中心活動剪影	26
建生堂耆年中心活動剪影	28
職聰復康網絡活動花絮	31
長者鄰舍中心服務目標及服務內容	32
財務報告	33

國際四方福音會香港教區有限公司

香港教區簡介

成立和服務

國際四方福音會是一個世界性的基督教團體，於1923年在美國由愛薇 (Aimee Semple McPherson) 女士所創立，總部設在加州洛杉磯。經過近一個世紀的努力，現已發展至全世界超過140個國家和地區，除了在當地建立教會宣揚耶穌基督的救恩外，亦透過興辦教育和提供社會服務，回應社會的需要，實踐基督的信仰。

愛薇女士於1936年差派了李伊雲牧師夫婦來港建立教會，並開展服務社會，包括開設孤兒院、學校和救濟的工作。初期美國總會差派宣教士來擔任管理工作，期望日後由本地同工負責，成為自立的教會，有自己的會長，而香港97回歸中國正好加速了香港四方會的自立過程。1996年，香港教區修章後達成自立，選出了首任會長，由當時已擔任區監督5年的李朗英牧師出任，至2012年11月榮休。自2012年11月由袁葉華牧師擔任會長，至2018年11月榮休。自2018年11月至今由張維邦牧師擔任為會長。

目前，香港四方會已有7間教會、2間耆年中心、1間自負盈虧長者服務單位、1間標準中學，以及1間設備完善的幼稚園。



會長：張維邦牧師

服務宗旨及服務目標

服務宗旨

本著基督的愛心關懷長者身心靈的需要，
以致他們能活得更豐盛和有意義。

服務目標

耆健無患

∞ 培養長者建立健康的生活模式與態度，促進長者身心靈健康 ∞

耆樂無窮

∞ 鼓勵長者善用餘暇，發展潛能，擴大社交圈子 ∞

耆智無限

∞ 提供教育機會，推動長者終身學習，與時並進 ∞

耆義無私

∞ 培養義工精神，服務社群 ∞

∞ 提高長者對自身權益的認知與關心，並積極參與社區事務，關心社會 ∞

耆年無憂

∞ 關懷及協助長者面對生活或情緒困擾，提供輔導及轉介服務 ∞

∞ 關懷區內體弱、獨居、缺乏家人照顧的長者，
及早識別並提供適切的支援服務 ∞

∞ 支援護老者，舒緩面對的壓力 ∞

社會關懷部部長報告

2021-22年度是充滿挑戰和恩典的一年！雖然香港持續受到新型冠狀病毒肆虐的影響，更在二、三月期間爆發極嚴重的第五波，單日感染人數高達五萬多！然而，靠著全能上帝的保守看顧，我們都安然渡過；並獲主賜智慧、信心、勇氣和力量去克服重重的困難和挑戰。

首先，我們在充足的供應之下，可以持續推行「四方蜜滋傳情齊抗疫」，向有需要的長者派發口罩、防疫用品及福袋，受惠人數累計超過1,100人；送出口罩超過168,000個。

面對非常嚴峻的第五波疫情，感謝「李國賢長者基金」快速回應，於短短兩三日內批出資助\$110,000予我們推行「四方抗疫速遞」計劃，為孤寡長者、缺乏支援或隱蔽長者，以及有需要的護老者及其照顧的體弱長者提供體溫計、COVID-19抗原快速測試劑、維他命C沖劑/藥丸、相關求助資訊及舒緩病徵用品如喉糖及電解質沖劑等；更為確診新冠肺炎的長者或護老者提供適切的醫護支援，以舒緩病徵；計劃為期四個月，由本年3月10日至7月9日推行；666名長者及護老者受惠。

疫情嚴峻之下，抗疫及防疫功夫不容怠慢，但亦無阻我們為長者提供所需的服務，以滿足他們身心靈及社交方面的需要。過去一年，兩間耆年中心推行多個獲匯豐香港社區夥伴計劃贊助的項目，包括隆亨堂耆年中心推行《耆趣網絡特工隊》，協助長者善用資訊科技，加強他們適應社會轉變及面對逆境的能力，更裝備長者掌握數碼攝製影片的技能，組成「耆趣網絡特工隊」，以輕鬆手法協助能力較弱或隱蔽的長者應用資訊科技改善生活，建立互助和諧的社區；建生堂耆年中心推行《「村」流不息·耆健無患》，除了為居於鄉郊的長者提供物資援助、藥物管理、陪診及代取藥等服務外，更應用創新科技為長者提供遙距健康監察及醫護服務；再加上支援他們應用資訊科技，使他們獲得最新社區資源、防疫及健康資訊，並可參加網上社交小組及興趣班等，讓長者能與社會接軌，保持身心靈健康以及得到支援和關顧。隆亨堂耆年中心於去年再獲匯豐香港社區夥伴計劃贊助70萬元，於2021年9月1日至2022年8月31日期間推行「耆趣網絡大紅人」項目。此項目利用之前推行「耆趣網絡特工隊」項目的經驗，成立由長者主導的「耆趣頻道」，由構思、拍攝至後期製作都由耆趣網絡特工隊成員參與，內容包括：旅遊台、健康台、護老台、共融台和耆趣台，讓長者及社區人士能夠打破地域限制，在家抗疫同時都可以增廣見聞。長者義工透過計劃學習及深化新的技能，加強他們適應社會轉變及面對逆境的能力。

非常感謝黃廷方慈善基金於去年3月19日捐贈10萬港元予本會繼續進行支援長者社區服務的工作。我們運用捐款設立「個案緊急援助基金」：由中心社工評估及推薦有需要經濟援助的長者或護老者，透過免息借貸及/或資助形式以助其渡過難關及提供經濟上的援助。

過去一年，我們獲得職業性失聰補償管理局資助逾二百多萬元推行「職聰復康網絡」計劃，為職業性失聰人士（職聰者）提供社群復康活動及服務，協助他們與社會保持連繫，克服社交障礙及建立支援網絡。職聰者中接近9成為60歲或以上的長者，我們致力協助他們融入兩間長者鄰舍中心的大家庭，在社區內享受晚年生活。感謝職業性失聰補償管理局對我們服務質素的認同，讓我們可以持續於2022年4月1日至2024年3月31日期間推行「職聰復康網絡」計劃。

本年，受到第五波疫情影響，我們難得的賣旗籌款活動被迫取消！是次取消賣旗對我們影響很大，籌備賣旗的開支，加上政府削減資助，財政壓力更是雪上加霜。感謝同工的努力、教會弟兄姊妹和中心義工、會員的支持，我們透過義賣特色設計的Q貓家族口罩，截至本年3月31日籌得款項\$110,820。雖然我們未能於2022至23年度獲得舉辦賣旗籌款的機會，但我們相信上帝沒有忘記我們的需要，讓我們都懷著對主的信心，妥善理財，盡好管家的責任。

在機構管治方面，政府為鼓勵接受整筆撥款津助的非政府機構，透過改善財務管理、人力資源管理、機構管治及問責三個範疇，以不斷提升其管治水平，因而製訂了《最佳執行指引》，於2014年7月正生效，我們已分別於2015年10月、2016、2017、2018、2019、2020年及2021年的10月提交了自我評估報告，並已確定機構有關政策及措施符合《最佳執行指引》中第一組指引的要求；此外，我們基於良好管治的原則，會繼續積極考慮盡量採納《最佳執行指引》中第二組指引。

數算神的恩典能夠讓我們更有力量和信心去面對困難和挑戰！過去一年，兩間耆年中心雖然經歷不少變化和挑戰，靠著神的恩典，加上政府部門、各慈善基金、商界、義工組織、友好機構、善長、社區人士、會員及教會弟兄姊妹的支持及協助，讓我們能夠克服種種困難，迎難而上，恩上加恩，實在萬分感恩！

祝福各位身心靈平安！



關國華

關國華
社會關懷部部長
2022年9月14日

社會關懷部組織結構圖



長者服務管理委員會名單：(1/4/2021— 31/3/2022)

主席：梁錦榮先生
文書：黃柏林先生
司庫：趙善恩小姐(22/12/2021止)
源兆文先生(由31/12/2021)

委員：關國華部長、張維邦會長、李朗英牧師、
容曼莉牧師、譚國偉先生、
江淑華女士(由1/9/2021)

社會關懷部職員名單：(1/4/2021 — 31/3/2022)

部長：關國華先生
服務總監：萬雪容女士
項目主任：楊浚聞先生(由1/4/2021)
活動幹事：黃小清小姐(由12/7/2021至31/10/2021止)



中央行政部

行政主任：陳美美小姐
行政助理：周彩雲女士
文員：李淑嫻女士(由26/4/2021至14/2/2022止)

隆亨堂耆年中心

中心主任：劉可恩小姐
社工(護老者及地區支援服務)：張凱惠女士
社工(教育、發展及義工服務)：黃瑞蓮女士
社工(長者外展服務)：黃曉彤女士
社工(個案及輔導服務)：陳邊秀女士
社工(認知障礙症服務)：侯淑敏小姐
文員：姚雪婷女士
高級活動幹事：馮佩珊女士(6/1/2022止)
活動幹事：莫蕙綸女士
陳卓軒先生
錢有生先生
權樂先生(由7/12/2021)
個人照顧工作員：周芷嫻女士
職工：余婉芳女士



建生堂耆年中心

中心主任	: 陳桂芳女士
社工(護老者及地區支援服務)	: 張凱盈小姐
社工(教育、發展及義工服務)	: 李淑華女士
社工(長者外展服務)	: 戚偉雄先生
社工(個案及輔導服務)	: 彭小妹女士
社工(認知障礙症服務)	: 馬源鈺先生(由1/4/2021)
半職社工	: 馬源鈺先生(31/3/2021止)
半職社工	: 楊浚聞先生(31/3/2021止)
文員	: 王美華女士
高級活動幹事	: 梁晉寧女士
活動幹事	: 馮敏靜女士(31/7/2021止) 盧燕薇女士(30/11/2021止) 權樂先生(6/12/2021止) 黃耀琪先生(由2/7/2021) 黃小清小姐(由1/11/2021)
半職活動幹事	: 馮敏靜女士(由1/8/2021) 盧燕薇女士(由1/12/2021)
個人照顧工作員	: 黃麗珠女士
職工	: 王秀琮女士
半職職工	: 周裕芯女士(30/4/2021止) 刑慧玲女士(由3/5/2021至11/5/2021止) 楊莉女士(由12/5/2021)

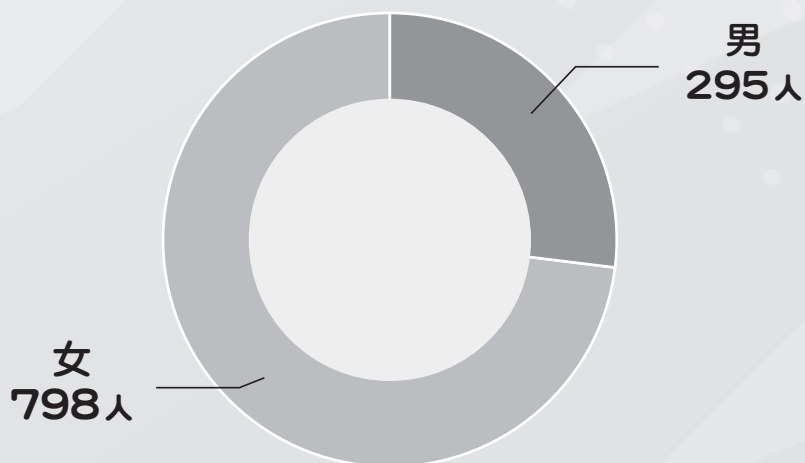


隆亨堂耆年中心工作報告

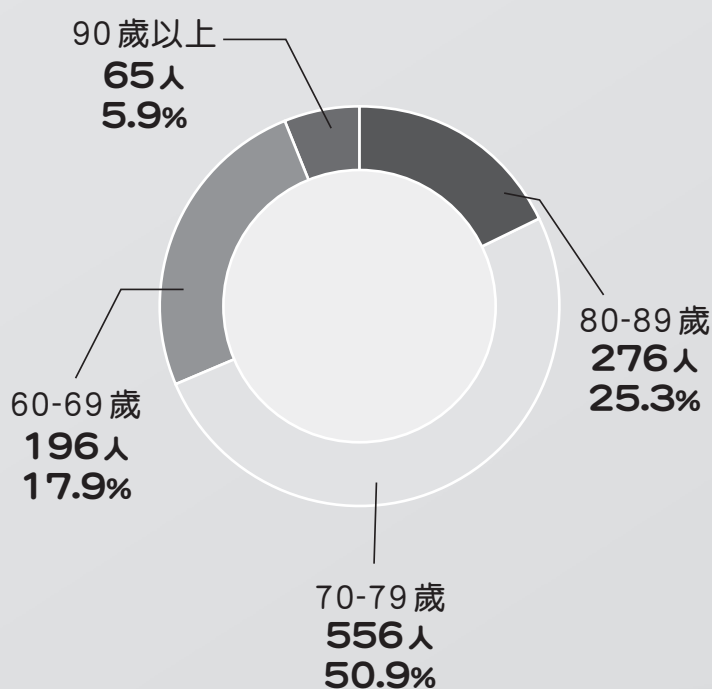
統計數字(2021年4月1日至2022年3月31日)

會員資料分析—截至2022年3月31日止，共有會員1093人

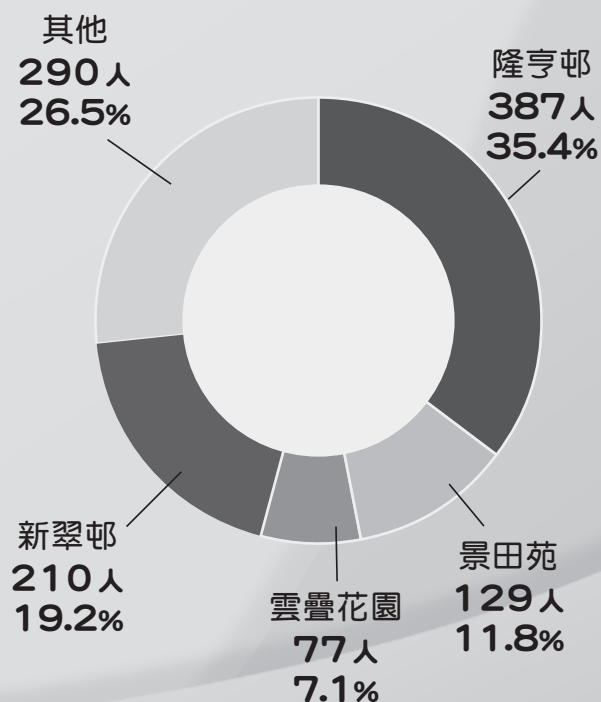
男女比例



年齡分佈



居住區域



2021年4月1日至2022年3月31日服務統計：

長者鄰舍中心服務量指標	議定水平 (一年)	中心服務 水平
一年內的平均會員人數。	400	1150.17
一年內的每節的平均出席人數。	60	*33.26
一年內舉辦的小組、活動及計劃的總數：	200	265
a. (i) 推廣長者「健康與積極樂頤年」、生理、心理及社交健康；(ii) 滿足長者的教育及發展需要；及 (iii) 滿足長者的社交及康樂需要。	120	177
b. 義工招募、發展及服務；	40	48
c. 提供護老者支援服務，包括互助支援小組及培訓活動等；	40	40
一年內的義工總數。	100	161
一年內活躍輔導個案		
a. 有議定計劃的活躍輔導個案的每月平均數目	80	176.42
b. 活躍輔導個案的流轉率	20%	41.90%
一年內服務的護老者總數。	140	260
為隱蔽或需要照顧的長者提供的服務：		
a. 每月隱蔽或需要照顧的長者活躍個案的平均數目	35	41.33
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	26.42%
一年內就服務推廣及 / 或建立策略夥伴關係而與地區持份者舉辦的活動總數	12	77
一年內進行「長者健康及家居護理評估」的總數	35	68
認知障礙症服務		
a. 接受認知障礙症相關知識訓練人數	30	63
b. 認知障礙症公眾教育活動	10	10
c. 認知障礙症長者及其護老者活動	6	6
d. 認知障礙症長者及其護老者小組	3	14
e. 認知障礙症員工訓練節數	15	16
有需要護老者服務		
a. 有需要護老者支援小組	4	4
b. 有需要護老者訓練活動及項目	15	17
c. 有需要護老者支援服務	100	424
d. i) 一年內有需要護老者數目	50	78
ii) 一年內處理的有需要護老者流轉率	20%	26.92%
e. 一年內就辨識有需要護老者服務推廣而建立策略夥伴關係或與地區持份者舉辦的活動總數	4	4

全年投訴個案次數：0次

*由於受新冠病毒疫情影響，本中心遵從防疫指引，避免戶外活動或聚集，減低群體感染危機，中心在本年度維持有限度開放及服務，所以相關數字減少。

服務報告

本年度雖然疫情反覆，但中心的班組及活動大致回復正常，為確保會員健康，中心遵循防疫指引，一些活動仍然以實體及網上的方式同時進行。中心長者有更多機會學習使用網上平台，實時在互聯網上課及參與小組活動，使他們能安在家中增進知識及技能。此外，中心延續上年度的「耆趣網絡特工隊」，本年度仍然獲滙豐香港社區夥伴計劃贊助推行「耆趣網絡大紅人」，突破長者不懂資訊科技的限制，培訓他們嘗試製作網上節目，開創新服務模式。

耆
健
無
患

中心在疫情下仍然十分關心長者的健康，為了讓長者建立良好的運動習慣，中心設有健康振動機供會員使用，體驗輕鬆做運動樂趣。由於防疫關係，振動機實施預約使用，參加的長者進入中心需要量度體溫及使用酒精搓手液，令他們安心使用。

中心定期舉行不同活動，提供最新健康資訊。本年度，中心舉行健康講座，包括：足不可失講座、長者防疫用品DIY工作坊、夜夜好眠講座、預防關節炎講座、介紹沙田地區康健站服務等。此外，中心本年度舉行社區保健服務，包括「流行性感冒防疫注射」服務、自助量血壓站，以及協助長者申請關愛基金「長者牙科服務資助」。

在認知障礙症支援服務，中心持續舉行公眾教育活動，提升社區人士對認知障礙症的認識，包括：「腦友記認知服務站」工作人員透過電話或面談，為有需要人士提供初步認知評估及解答其服務查詢。「健腦坊講座系列」利用不同健康講座向長者講解預防認知障礙症方法，以及一些有益健腦方法，增強長者對認知障礙症的關注。而「憶路茶座小組」利用桌上遊戲以及平板電腦內的健腦遊戲、「觸發想像」觸感製作小組、「耆樂滿塗」敲擊樂小組，為認知障礙症長者提供認知訓練活動，延緩他們退化的速度。



護老防衰老工作坊

在疫情有限制的情况下，中心仍為會員舉行不同形式的社交康樂活動。例如會員秋季旅行、每月生日祝福、與你共享攝影樂趣日、新丁茶聚暨介紹平安鐘服務、I-Robot 科技體驗等活動。

另外，在節慶活動方面，中心舉行了「端午愛心送粽行動」派發粽子，以及「中秋關愛贈月餅」派發月餅給中心會員，讓他們感受到節日氣氛。另外為慶祝中秋節，中心亦舉行「中秋同樂日」與會員一起猜燈謎、玩遊戲。農曆新年期間，為增添過年氛圍，中心舉行了「新春樂聚 Fun Fun Zoom」，雖然本年度的團年飯活動因疫情而取消，但中心以實體及線上混合模式進行活動，未能到中心參與的會員亦能在線上參加。活動讓中心會員在網上欣賞到中心班組同學的表演，全體同事與會員玩遊戲賀新年，最後亦有抽獎環節，場面熱鬧。



與青少年一起遊大館

本年度本中心獲滙豐香港社區夥伴計劃推行「耆趣網絡大紅人」，疫情下持續的「社交距離」，長者未能到中心參加活動，抑鬱的情緒持續上升。上年度獲得資助「耆趣網絡特工隊」計劃，突破長者不懂資訊科技的限制，培訓長者製作網上節目，開創新服務模式。本年度中心利用之前經驗，成立由長者主導「耆趣頻道」，由構思、拍攝至後期製作都由網絡特工隊參與，內容包括：旅遊台、健康台、護老台、共融台、耆趣台。讓長者及社區人士能夠打破地域，在家抗疫同時增廣見聞。長者義工透過計劃學習及深化新的技能，加強他們適應社會轉變能力及面對逆境能力。



護老秋季旅行

耆智無限

中心為鼓勵長者保持持續學習的態度，中心在社會福利署宣佈回復正常服務後，亦回復不同實體班組，在語文學習方面，中心舉辦了英文班、普通話班。另外，為鼓勵長者培養多方面興趣，中心本年度亦舉辦粵曲班、書法研習班、魅力舞蹈組、智能手機初中班、戶外草地滾球班、山水畫班、金星演藝團、手語班、二胡初班及中班、品茶的藝術等。



耆稚書法同樂

在疫情緩和下，第7及第8屆長者進修學苑畢業典禮得以順利舉行，當日邀請長者服務管理委員會委員、導師及畢業會員出席，並頒發證書給2016-2018及2018-2020年度參加班組及義工服務的會員，亦播放班組精彩表演節目，並藉此感謝各導師悉心教導長者。

耆義無私

中心金星義工組成立了33年，感謝義工的無償付出，在疫情下都積極投入參與服務社群。本年度義工組參與的活動愛心送米大行動、耆青健體樂、耆稚書法同樂、賣旗日義工服務、健康「身」體驗、聖誕好動齊齊玩等等。此外，義工們分工合作定期致電關心及慰問探訪對象，讓他們感受到關心和暖意。



義工學員製作蘋果蛋糕

義工們除了參與義工服務外，中心亦十分關心知識增長，鼓勵他們終生學習。中心舉行了不同類型義工培訓，包括：剪髮學習班、金星手機特快車、司儀及節目主持培訓班、金星美食廚房、金星義工培訓工作坊等。而義工學習新技能後，為中心策劃不同類型的活動予長者，如獨居長者探訪、協助帶領長者參觀旅行、擔任中心活動司儀等，讓他們能夠學以致用。

耆年無憂

中心在疫情期間，個案輔導服務及隱蔽長者服務亦從未間斷，為區內面對生活困難、疾病或情緒困擾的長者及其家屬提供適合的輔導、轉介、評估及協助申請長期護理服務等服務，讓長者可得到合適的支援。而在疫情嚴峻期間，工作人員亦為有需要的個案送上防疫物資，讓他們在徬徨的日子亦得到關愛。中心亦定期與沙田大圍區內不同長者服務單位進行協作會議，交流個案服務心得及分享社區資源。每年亦會舉行聯合活動，邀請隱蔽長者參加，希望透過活動讓他們互相認識，建立鄰舍友好關係。

護老者因為疫情，令他們的壓力倍增，中心特別為護老者舉行舒緩壓力的小組，包括：護老陽光生命樹小組、護老舒壓系列-護老安眠小組、照顧者抖抖氣——減壓支援小組。而為了增進照顧者的護老知識，本年



護老陽光生命樹小組

度舉行了不同類型的護老培訓講座，如吞嚥知多少、足不可失講座、慎防跌倒講座、自立支援講座、安全使用助行器具工作坊、預設照顧計劃及預設醫療指示、傾聽心事講座、美食無限耆工作坊、護老電影分享暨社區資訊日等。另外為了支援受沉重照顧壓力之護老者，疫情下中心仍維持陪診、代購物、護送等務，讓護老者有獲得喘息的機會。而為加強社區人士對護老者服務認識，工作人員為社區的持份者舉行了關懷護老社區行動，讓社區人士及保安員更了解護老者的需要，在適時提供援手與協助。



關懷護老社區行動-為隆亨邨保安員講解護老者需要

總 結

2021年2月，香港迎來最嚴重的第五波疫情，每日數以萬計的確診讓香港市民人心惶惶，本中心幸得李國賢長者基金的贊助舉行「四方抗疫速遞」，為長者送上抗疫物資包內裡有體溫計、COVID-19 抗原快速測試、維他命C沖劑、相關求助資訊及舒緩病徵用品，如喉糖及電解質沖劑等。而一些在家確診的長者，為他們提供遙距醫護諮詢支援以及提供醫生處方藥物服務。支援社區長者增強防疫、快速識別和及早治療，同時亦可減輕他們對急救求診的醫療需求及使用。

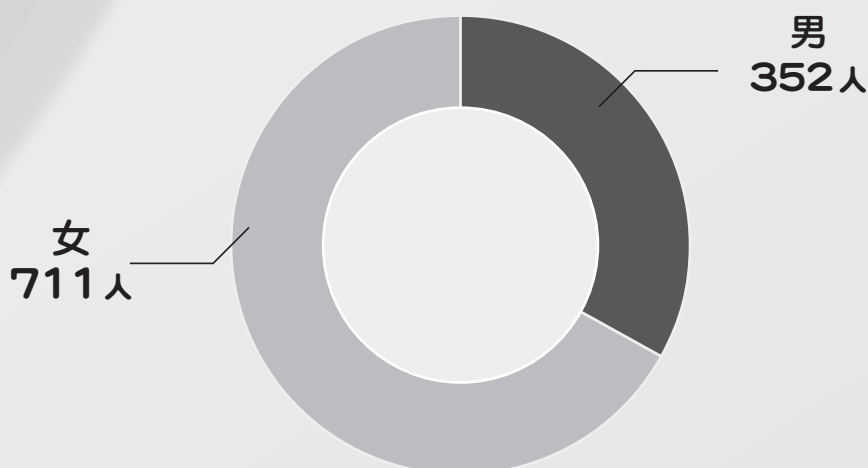
感激來自四方八面的善心人士及基金的贊助，再加上同工努力讓長者及護老者在疫情下學習新的資訊科技，長者能以不同形式得到關懷與照顧。期望未來日子，中心繼續提供優質服務，讓沙田區長者晚年生活更為豐盛。

建生堂耆年中心工作報告

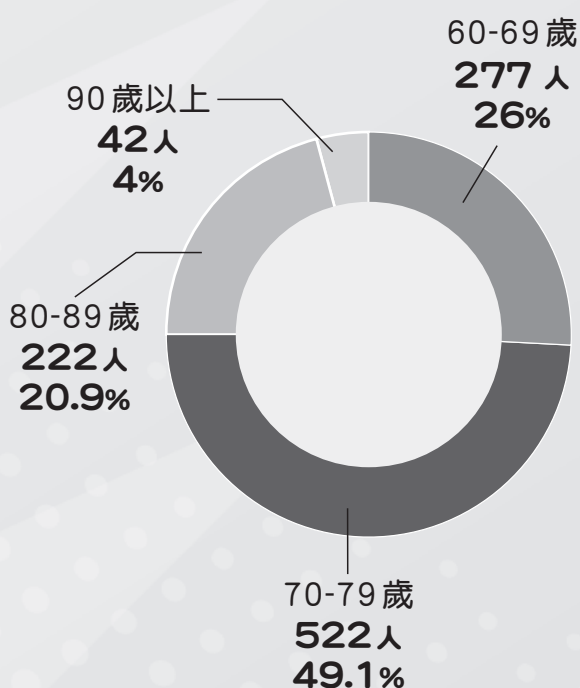
統計數字(2021年4月1日至2022年3月31日)

會員資料分析—截至2022年3月31日止，共有會員1063人

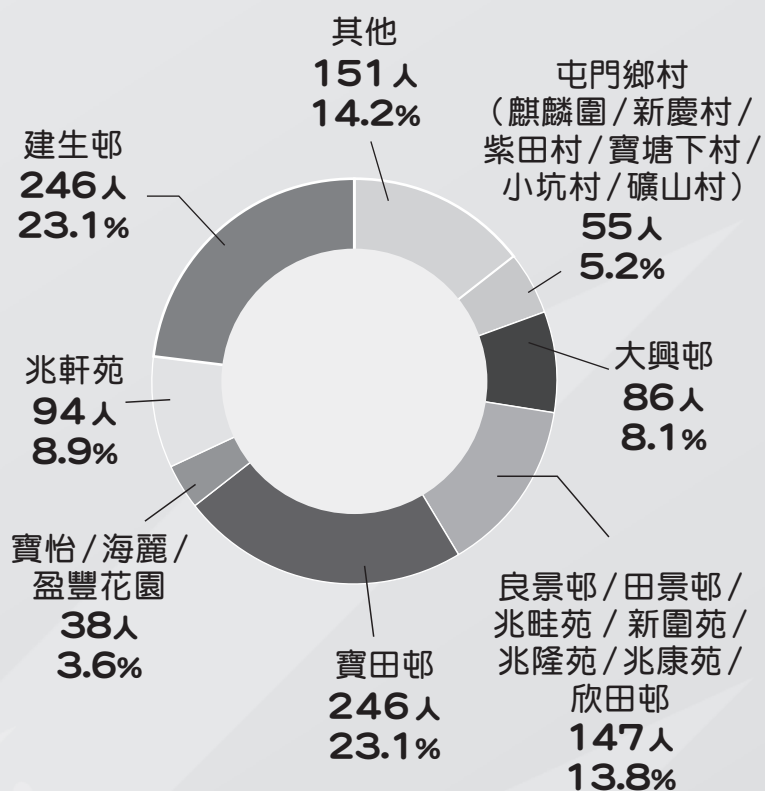
男女比例



年齡分佈



居住區域



2021年4月1日至2022年3月31日服務統計：

長者鄰舍中心服務量指標	議定水平 (一年)	中心服務 水平
一年內的平均會員人數。	400	1063
一年內的每節的平均出席人數。	60	*46.48
一年內舉辦的小組、活動及計劃的總數：	200	289
a. (i) 推廣長者「健康與積極樂頤年」、生理、心理及社交健康；(ii) 滿足長者的教育及發展需要；及(iii) 滿足長者的社交及康樂需要。	120	189
b. 義工招募、發展及服務；	40	58
c. 提供護老者支援服務，包括互助支援小組及培訓活動等；	40	42
一年內的義工總數。	100	160
一年內活躍輔導個案		
a. 有議定計劃的活躍輔導個案的每月平均數目	80	206.92
b. 活躍輔導個案的流轉率	20%	29.72%
一年內服務的護老者總數。	140	171
為隱蔽或需要照顧的長者提供的服務：		
a. 每月隱蔽或需要照顧的長者活躍個案的平均數目	35	70.67
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	27.84%
一年內就服務推廣及/或建立策略夥伴關係而與地區持份者舉辦的活動總數	12	133
一年內進行「長者健康及家居護理評估」的總數	35	81
認知障礙症服務		
a. 接受認知障礙症相關知識訓練人數	30	43
b. 認知障礙症公眾教育活動	10	*9
c. 認知障礙症長者及其護老者活動	6	17
d. 認知障礙症長者及其護老者小組	3	7
e. 認知障礙症員工訓練節數	15	*12.25
有需要護老者服務		
a. 有需要護老者支援小組	4	4
b. 有需要護老者訓練活動及項目	15	15
c. 有需要護老者支援服務	100	1016
d. i) 一年內有需要護老者數目	50	77
ii) 一年內處理的有需要護老者流轉率	20%	29.87%
e. 一年內就辨識有需要護老者服務推廣而建立策略夥伴關係或與地區持份者舉辦的活動總數	4	4

全年投訴個案次數：0次

*由於受新冠病毒疫情影響，本中心遵從防疫指引，避免戶外大型活動或聚集，減低群體感染危機，中心在本年度維持有限度開放及服務，所以相關數字減少。

服務報告

耆
健
無
患

中心的長者會員向來十分關注健康，對相關的活動及服務都十分踴躍參與，即使過去一年受著新冠病毒疫情威脅，中心仍能靈活變通地應變並推行了多項在家運動、訓練及線上班組，讓長者及護老者在種種限制下，仍能保持適當的社交生活、持續學習以及使用服務。雖然中心在疫情下只可維持有限度的服務，但仍心繫著長者的身心靈健康需要，疫情期間不少長者因為缺乏防疫物資及資訊，經常感到不安及憂慮，中心推行「四方蜜滋傳情齊抗疫」向有需要長者送上防疫物資及慰問，這些實質支援以及關懷，都陪同長者度過最嚴峻的疫情階段。

疫情癩覆了全港市民的生活，2021年年初第五波疫情來勢洶洶，當時大量的市民及長者確診，即使緊急醫療服務亦供不應求，眼見眾多長者都被疫情威脅到健康，我們特別向李國賢基金會申請名為「四方抗疫速遞」計劃，為確診長者即時送上舒緩病徵藥物、抗疫包以及提供醫護諮詢，疫後減緩長新冠的補助品以及中醫湯包等……計劃受惠人數超過300，有效地為確診長者減輕焦慮和協助康復速度。

隨著人口老化，「認知障礙症」患者數目不斷增加，有見及此，中心為提高社區人士對認知障礙症的關注及認識，定期會舉辦認知能力評估、認知友善好友分享會、認識腦朋友等教育活動。疫情下不適合小組活動，工作員改為以上門及個別認知訓練，為他們提供訓練。同時間，長者疫情下減少社交活動，我們特別在每月通訊裡增設「在家小遊戲」專欄，讓長者在家以數獨、智力遊戲等作訓練工具，讓他們能保持腦筋靈活。



健康講座提升長者保健及健康常識

耆樂無窮

疫情在延續到今個年度仍然未見明朗，但中心職員與會員已熟習線上及實體彈性轉換模式，經過兩年多的資訊科技訓練，我們有更多長者能不受疫情限制，保持一定程度的參與。對於體弱長者，我們則以電話、到戶、外展及物資送贈等形式，和他們保持密切聯繫。部份活動如生日會及節日活動可以以小型及室內模式順利舉行，

大家見面時都表現得興高采烈，份外投入！長者十分珍惜參與的機會，其中舞蹈、伸展拉筋班、水墨畫班、烹飪班、聖言書法班、棒出健康、偶劇互動體驗、銀光一閃跨代藝術計劃等，反應熱烈；而耆趣鐵路遊、耆趣摩天遊、耆趣聖誕維港遊，長者很興奮可參與旅行活動，長者義工以一對一配對形式照顧體弱參加者，十分溫馨。



偶劇互動體驗，大家對生動的布偶都嘖嘖稱奇



疫情下的聖誕節，歡樂不減！

耆智無限

中心為長者舉辦不同類型的班組，讓他們能夠終身學習，與時並進；特別是在疫情下，長者有必要應用各種資訊科技及線上社交平台，保持社交活躍，因此中心推行了多次的應用資訊科技訓練，教授長者應用各種新資訊科技，包括：長者數碼科技體驗日、社交媒體你要識、處理影像魔術師、資訊保安要認真、Wifi QR code 你要識智能ICT、耆趣手機攝影入門、Whatsapp班及學習支援服務等，這些課程都能有效協助服務使用者掌握各種應用軟件的使用技巧並加以應用在日常生活中。

此外，我們亦增設了FACEBOOK專頁、KS廣播站WHATSAPP群組以及YOUTUBE頻道，以不同平台去接觸服務使用者，讓中心最新服務及資訊能更廣泛及有效地接觸到有需要的長者及服務群。

為鼓勵長者「終身學習，老有所為」的精神，中心於8/12/2021舉行長者進修學苑第七屆及第八屆畢業典禮，兩屆合共100人畢業，學員孜孜不倦，勤奮好學的精神，圓修業加冠之夢！

耆義無私

疫情下，長者義工的熱情未有減卻，中心全年度共有160名長者參與義工服務，全年義工時數共1665小時，在「傑出義工獎勵計劃」有43人獲獎，分別22人獲金獎、9人獲銀獎、12人獲銅獎，老有所為服務社群的精神，值得敬佩！

去年長者義工訓練及服務包括：綠化行動義工組、義工陪你鬆一鬆、揮春義工、賣旗義工、戶外活動義工訓練、探訪義工訓練、義工分享會、中心名菜義工服務、耆趣繽紛嘉年華、絨布創作義工組、耆趣創作義工組、耆義潤唇膏、耆義防蚊膏、耆趣探訪獨居長者、耆趣關懷獨居長者、家居編織義工站等。

中心與義工團體仍保持密切聯繫，分別透過網上及實體參與服務，包括：聖馬提亞義工服務、路德會建生幼稚園義工服務、東華三院義工探訪、快活愛心送遞、童軍義工中秋探訪、志豪義工服務等。



端午節手工班，
大家做咗精神奕奕龍舟

耆年無憂

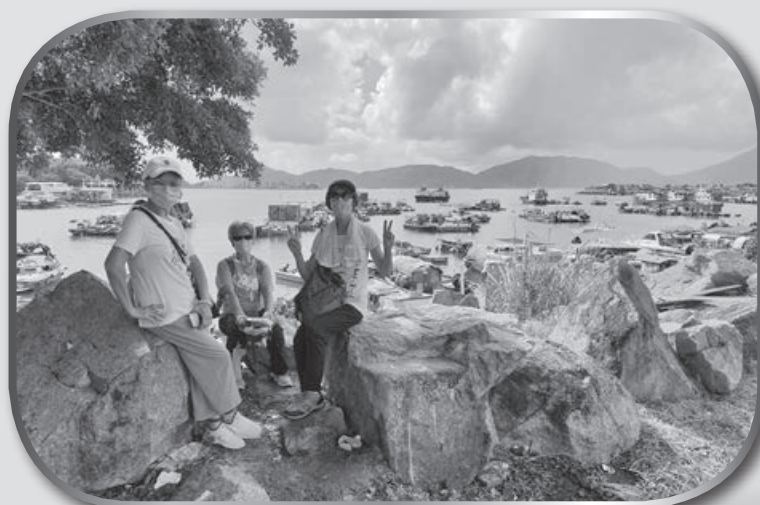
疫情持續發酵，產生不少社會新常態，部份獨居長者因為減少活動，而令身體衰退，因此我們在疫情期間個案以及外展的服務也因而增加，增強有需要的長者在社區上的支援。

在 疫 情 期 間，護老者支援服務一方面繼續關顧護老者的身、心、靈健康，另一方亦持續發展多元化的活動及服務，務求令長者及護老者在適時得到所需的服務，其中包括：「藥物代領及支援服務」-由藥學會的註冊藥劑師協助長者及護老者管理、整理及送遞藥物，減低長者吃錯藥的風險，亦減低長者外出取藥而感染的風險；「愛心飯盒捐贈計劃」-由信和集團黃廷方慈善基金贊助，由中心義工及同工為護老者及長者上門派送飯盒，確保他們在居家抗疫期間，仍可有新鮮的食物，增強抵抗力，減少染疫的風險；「展晴之旅」-教導護老者抒發情緒及減壓的技巧，消除長期困在家的負面情緒。中心亦經常舉行多次護老及長者網上工作坊，讓他們學習不同的照顧知識。中心透過不同層面的介入，讓長者及護老者在疫情期間得到實際的支援，繼續在社區中安享晚年。



每個節日都要有儀式感增添氣氛

近年大眾對認知障礙症十分關注，但疫情令很多實體小組及訓練也受限制，為減少體弱長者感染風險，中心盡量以個別或小班小組進行訓練為主，保持



即使疫情令大家無得大團旅行，仍會有小組形式外出舒展一下

長者社交生活及腦部訓練，減慢退化。亦為特別需要的長者安排個別訓練，主要是為有不同感官退化的長者而設，提高成功感。為提醒長者關注認知障礙症，中心每期通訊亦加設在家動腦遊戲，並按長者不同的認知程度提供不同難度的數獨及認知遊戲，如有困難亦可到中心與職員互相交流，保持腦筋靈活。

為增加社區人士對認知障礙症的了解，中心亦會進行認知友善好友分享會，向社區人士及會員分享相關資訊，增加區內人士對認知障礙症的了解。亦為有需要長者不定期進行認知能力測驗，以增加長者對自身的關注及對其親友的關注。



與會員一起睇直播，大家同樣投入



耆才義工訓練，
認識區內健體設施

總 結

我們致力與不同的社區機構及團體合作，從而使服務得以優化，其中我們有幸得到不少基金贊助，如滙豐香港社區夥伴計劃、李國賢基金會、老有所為活動計劃等，使中心有更多資源去支援疫情下的服務使用者。

另外，中心附近有多座私人屋苑及新屋邨落成，搬入大量人口，令長者會員數字持續上升，對中心服務及活動的需求也隨之增加，配合寶田分處正式投入服務，我們能對附近居住長者加強支援，我們期望在未來一年，中心能與各持份者持續提供更優質的服務，使長者在社區繼續享有豐盛晚年。

鳴謝 (排名不分先後，恕未能盡錄)

本會衷心感謝以下個人及團體於過去一年對本會服務的支持，使我們能提供更優質的服務！

個人

各個人義工
各義務導師
各捐款人士
各送贈物資人士

政府部門

社會福利署
勞工及福利局
衛生署沙田區長者健康外展隊伍
康樂及文化事務署
民政事務總署(沙田區)
衛生署屯門區長者健康外展隊伍
房屋署寶田邨屋邨辦事處
房屋署欣田邨屋邨辦事處
廉政公署新界西北辦事處
屯門區撲滅罪行委員會
屯門區安老服務地區協調委員會
屯門西北分區委員會
食物環境衛生署

學校

屯輝長者學苑
嶺南大學亞太老年學研究中心
建生浸信會白普理幼兒園
佳寶幼稚園第二分校(建生邨)
路德會建生幼稚園
香港基督教女青年會隆亨幼兒學校
香港青年協會李兆基小學
保良局志豪小學

基金

香港公益金
關愛基金
信和集團黃廷方慈善基金
滙豐香港社區夥伴計劃
老有所為活動計劃
屯門區議會
李國賢基金會

商業機構

美國雅培製藥有限公司
雀巢香港有限公司
香港傳染病預防動力
富記大排檔
Lalamove
M Store
蓮花健康素食

香港中華煤氣有限公司
綠盒子營養工房健健餅
壹品豆品
大快活
綠油油田園
香港青年歷行會有限公司
護你站
活髮社

非牟利團體

香港社會服務聯會
長者安居服務協會
國際四方福音會隆亨堂
路德會新翠長者中心
勵恆社
香港家庭福利會
東華三院王澤森長者地區中心
香港青年協會隆亨青年空間
循理會德田耆樂會所
香港中華基督教青年會顯徑會所
香港展能藝術會
基督教家庭服務中心
香港輪椅輔助隊
賽馬會流金匯
香港家庭福利會崇德家福軒
軟膳點
香港青少年軍總會
屯門婦女聯會有限公司
循理會屯門青少年綜合服務中心
信義會屯門青少年綜合服務中心
香港青年協會賽馬會建生青年空間
四方福音會建生堂
屯門健康城市協會
公共營養發展協會
里程124
香港聖公會聖馬提亞綜合服務中心
東華三院屯門綜合服務中心
認知障礙症協會
香港童軍總會九龍地域
香港醫藥援助會
同行共創有限公司
香港青年藝術協會
亞洲協會香港中心
香港藥學服務基金

捐款表格 Donation Form

我願意捐助港幣_____元支持國際四方福音會香港教區有限公司長者服務，
為長者獻上關懷。

I would like to support the Elderly Service provided by the International Church of the Foursquare Gospel - H.K. District Limited by making a donation of \$_____

姓名 Name: _____先生 Mr / 女士 Ms
地址 Address: _____

電話 Tel: _____ 傳真 Fax: _____ 電郵 Email: _____

捐款方法 Donation Methods

劃線支票 By Cheque

銀行名稱 Bank Name: _____

支票號碼 Cheque No.: _____

抬頭請寫「國際四方福音會香港教區有限公司」

Payable to "International Church of the Foursquare Gospel - HK District Limited"

直接存入戶口 Direct Bank-in Donation to

中國銀行 BOC : 012-351-1-009190-1

轉數快識別碼 (FPS):167622521

中國銀行戶口號碼 BOC : 012-351-1-009190-1

(於收款人提示訊息/備註一欄填上你的姓名及「捐款」)

(Please write your name and 「Donation」 in the payee message/in the remark column)

請選擇捐款用途：

長者服務發展

Elderly Service Development

隆亨堂耆年中心

Lung Hang Church Elderly Centre

建生堂耆年中心

Kin Sang Church Elderly Centre

備註 Note

1. 請填妥本表格連同劃線支票或銀行存款收據寄回新界沙田隆亨邨社區中心201室。如直接將捐款存入本會戶口，可把表格及銀行存款收據傳真2997 5817、WhatsApp 9265 8912或電郵aa@icfgelder.org.hk至本會。
Please mail the completed form, together with your cheque or pay-in-slip, to Rm 201, Lung Hang Estate Community Centre, Shatin, N.T. Donations with bank pay-in-slips can also be sent to us by fax 2997 5817 or WhatsApp 9265 8912 or email to aa@icfgelder.org.hk.
2. 一百元或以上捐款可獲本會發出捐款收據，並可申請扣減稅項。
Donation receipts will be issued to donations of \$100 or above, and donations of \$100 or above are tax deductible.
收據抬頭Please issue a receipt to: _____

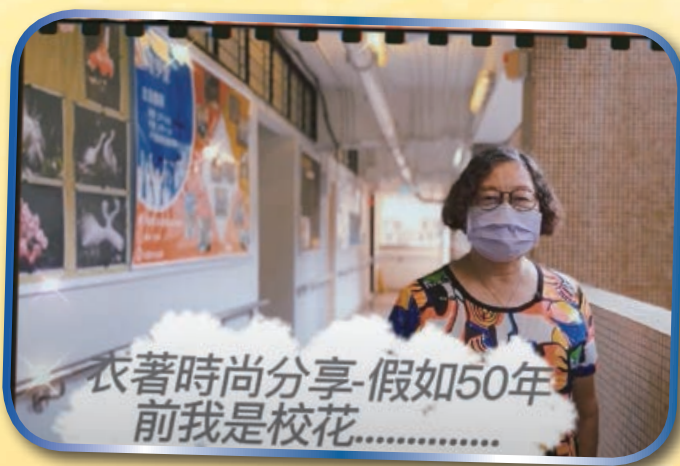
本會謹向閣下保證，閣下提供之所有資料只作本會內部紀錄及發出捐款收據之用，如有任何查詢或欲更改閣下之個人資料，歡迎與本會聯絡。查詢電話2697 3209或9265 8912或電郵aa@icfgelder.org.hk至本會。

We would like to assure that all information gathered will be treated in strictest confidence, and for issue of donation receipt and internal use only. For access to or correction of your personal data, please feel free to contact us by telephone 2697 3209 or 9265 8912 or email to aa@icfgelder.org.hk.

隆亨堂耆年中心 主辦

《耆趣網絡大紅人》活動剪影

「此計劃由滙豐香港社區夥伴計劃2021贊助」



隆亨堂耆年中心

活動剪影



1 ROBOT 運動體驗



「沙田人·愛同行」社區關懷計劃-
煤氣公司愛心湯寒冬送暖行動



認知障礙症-憶路茶座小組



安全使用助行器具工作坊



端午愛心派粽活動



書法興趣班



獅子山下話當年 - 長者們認真地找出他們的故鄉並互相介紹其家鄉特產



上門送贈愛心飯盒



班蘭蛋糕興趣班



護老FUN FUN



認知障礙症-「觸發想像」觸感藝術小組- 參加者透過不同的材料製作獨一無二的作品



透過不同的桌上遊戲，一次過滿足晒「好玩、健腦、聯誼」三個願望



認知障礙症-耆樂滿途敲擊樂小組-參加者自製樂器，與眾同樂，齊齊JAM歌



齊齊運動班

建生堂耆年中心 活動剪影



大家跟導師做伸展拉筋，你睇！我地個個長者身體都好柔軟架



大家咁小心翼翼唔係做緊化學實驗，而係做天然萬用膏啊



中醫到診，為長者細心把脈



耆年無憂-為有需要的長者，提供上門訓練，延續退化。



將學員既粉彩畫作品張貼比大家欣賞，學員滿足感大增。



家居維修義工為有需要長者進行小維修



長者同護老者一同外遊，位位都開心難忘！



學員大家都專心認真地聽山水畫老師講解



織織復織織，
義工們用毛冷織出愛心和關懷



呢盆虎尾蘭就係我地手機
拍攝班既MODEL啦



年青義工為長者
提供數碼學習支援



長者認真的睇「碼」
係學掃二維碼!



第五波疫情時，
我們整理中藥湯包，送給確診長者



幼稚園師生送比長者既盆栽，
每花每葉都充滿愛



活力長者健康操，大家越做越健康



遊山玩水小組，就算屯門區都有好
多好多好去處架



桌遊耆樂園，大家齊齊動腦保持腦筋靈活



以小組形式聖誕遊香江，
疫情阻擋不了大家的歡愉。

職聰復康網絡 活動花絮



《老行家-你好》聚會，以往我們職友一起工作，呢家一齊傾計整蛋糕。



遠足樂小組，個個精神好



錦上路導賞團，有得玩有得食



大家都好留心去聽中醫講座，學習如何保持好體魄。



大家齊齊做烘焙。



大家齊齊摘有機荔枝……
開心又和味!!



心靈綠洲-開心星期五



戶外草地滾球班-
我地個個都有姿勢又有實際

長者鄰舍中心

服務目標

四方齊敬老
五耆顯關愛

耆
健
無
患

♥ 培養長者建立健康的生活模式與態度，促進長者身心靈健康



耆
智
無
限

♥ 提供教育機會，推動長者終身學習，與時並進



耆
義
無
私

♥ 培養義工精神，服務社群、提高長者對自身權益的認知與關心，並積極參與社區事務，關心社會



耆
年
無
憂

♥ 關懷長者面對生活或情緒困擾，提供輔導及轉介服務、關懷區內體弱、獨居、缺乏家人照顧的長者，及早識別並提供適切的支援服務；支援護老者，舒緩面對的壓力



♥ 鼓勵長者善用餘暇，發展潛能，擴大社交圈子



耆
樂
無
窮

服務內容

- ◆ 健康教育及推廣健康生活模式
- ◆ 教育及個人發展活動
- ◆ 發放社區資訊及轉介服務
- ◆ 義工發展及義工服務
- ◆ 社交及康樂活動
- ◆ 興趣小組
- ◆ 認知障礙症服務
- ◆ 個案及輔導服務
- ◆ 關懷會員活動
- ◆ 護老者支援服務
- ◆ 有需要護老者支援服務
- ◆ 外展及社區網絡工作
- ◆ 社區及公眾教育活動
- ◆ 偶到服務

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Report of the District Executive Council
For the year ended 31 March 2022

The district executive council presents the annual report together with the audited financial statements for the year ended 31 March 2022.

Principal activities

The principal activities of the association are to propagate and disseminate in Hong Kong, Macau and other parts of the world the religious principles embraced in the Foursquare Gospel as presented in the "Declaration of Faith".

Financial statements

The surplus of the association for the year ended 31 March 2022 and the state of the association's affairs as at that date are set out in the attached financial statements.

Property, plant and equipment

The movements in property, plant and equipment during the year are set out in note 4 to the financial statements.

Funds

The movements in funds during the year are set out in statement of changes in funds.

District executive council members

The district executive council members of the association during the year and up to the date of this report were as follows:

Rev. Cheung Vee Bon
Rev. Wong Vai Chan
Mr. Chuk Wai Chun, Winston
Mr. Leung Kam Wa
Mr. Leung Yu Chiu, Raymond
Mr. Kwan Kwok Wah
Ms. Kong Shuk Wah, Florence

In accordance with the articles of association, the district executive council members are on 2-year tenure and are due for retirement in the forthcoming annual general meeting and being eligible, offer themselves for re-election.

District executive council member's interests

No contract of significance in relation to the association's operation to which the association was a party and in which a district executive council member had a material interest, either directly or indirectly, subsisted at the end of the year or at any time during the year.

Management contracts

No contracts concerning the management and administration of the whole or any substantial part of the operation of the association were entered into or existed during the year.

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Report of the District Executive Council
For the year ended 31 March 2022

Business review

The association was incorporated in Hong Kong as a company limited by guarantee and was formed with the mission as set out in the principal activities paragraph.

1) Review of the association's operations

The association engaged in the following operations during the year:

- (a) Thanks go to all members and donors. The association received offering income and donations over HK\$19 million from the general public. Overall speaking, the district executive council considers that the financial result of the year is satisfactory.
- (b) Government subvention from social welfare department of about HK\$11 million for providing social services.
- (c) Holding time deposits with reputable banks for earning interest income.
- (d) Letting property for generating steady rental income.

2) Principal risks and uncertainties facing the association

The district executive council considers that the principal risks and uncertainties facing the association are set out in note 17 to the financial statements.

3) Key performance indicator

The association is always committed to maximising its operating surplus with the objective to support its principal activities as set out in the principal activities paragraph. Therefore, the overall performance of the association can be indicated by the offering income and donations received as stated in the attached Statement of Comprehensive Income.

4) Key relationships that have a significant impact on the association's success

The association's success is significantly affected by the ability and performance of the employees. Therefore, the performance of the employees has been monitored continuously. On the other hand, the association has established a long term good working relationship with The Bank of East Asia, Limited, The Hongkong and Shanghai Banking Corporation Limited, Chong Hing Bank Limited and Bank of China (Hong Kong) Limited, which have been offering good banking services and attractive interest rates for time deposits for long time. The district executive council believes that keeping such good relationship will benefit the association in the long run.

5) The association's environmental policies and compliance with the relevant laws

Across the association, the association applies the principles of reduce, reuse, repair and recycle to minimise its environmental impacts.

Auditors

The financial statements have been audited by William Y. L. Sung & Co. who now offer themselves for re-appointment.

On behalf of the District Executive Council



Rev. Cheung Vee Bon
Chairman

Hong Kong, 6 October 2022

Independent Auditor's Report

To the members of
INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

(incorporated in Hong Kong with limited liability by guarantee)

Opinion

We have audited the financial statements of International Church of the Foursquare Gospel - Hong Kong District Limited ("the association") set out on pages 5 to 28, which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the association as at 31 March 2022, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Companies Ordinance.

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the association in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditor's report thereon

The district executive council is responsible for the other information. The other information comprises all the information included in the report of the district executive council, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of district executive council for the financial statements

The district executive council is responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRS issued by the HKICPA and the Companies Ordinance, and for such internal control as the district executive council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the district executive council is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the district executive council either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

(continue)

Independent Auditor's Report

To the members of
INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

(incorporated in Hong Kong with limited liability by guarantee)

Auditor's responsibility for the audit of the financial statements

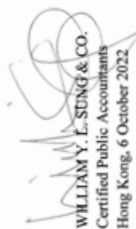
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Companies Ordinance (Cap. 622), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the district executive council.
- Conclude on the appropriateness of the district executive council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the district executive council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


WILLIAM Y. L. SUNG & CO.
Certified Public Accountants
Hong Kong, 6 October 2022

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Statement of Comprehensive Income
For the year ended 31 March 2022

	NOTE	2022 HK\$	2021 HK\$
Income			
Offering income		17,880,808.55	15,652,012.46
Government subvention for social services		11,408,944.00	11,345,504.00
Fundraising income for social services		1,401,913.00	1,033,929.85
Designated fund received		731,295.90	749,628.00
Special project income	11	2,038,312.65	-
Activities income		521,130.50	264,460.50
Membership fee received		36,561.00	48,342.00
Rental income		154,760.00	303,700.00
Bank interest received		73,072.21	201,526.98
Other donations and sundry income		1,017,812.25	402,320.46
		<u>35,264,610.06</u>	<u>30,001,424.25</u>
Expenditure			
Administrative expenses	12	27,403,277.57	23,713,728.27
Mission expenses		674,310.50	962,579.26
Ministry expenses		1,007,555.69	720,404.82
Designated fund expenses		918,227.00	360,941.68
Group, activities and programme expenses		2,277,630.01	1,261,922.02
		<u>32,281,000.77</u>	<u>27,019,576.05</u>
Surplus for the year		<u>2,983,609.29</u>	<u>2,981,848.20</u>
Other comprehensive (expense)/income for the year		<u>(98,448.60)</u>	<u>550,506.65</u>
Net (expense)/income taken directly to funds		<u>2,885,160.69</u>	<u>3,532,354.85</u>
Total comprehensive income for the year		<u>2,885,160.69</u>	<u>3,532,354.85</u>

The accompanying notes form an integral part of these financial statements.

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Statement of Financial Position
As at 31 March 2022

	NOTE	2022 HK\$	2021 HK\$
Non-current assets			
Property, plant and equipment	4	37,247,985.94	38,738,433.49
Current assets			
Inventories	5	97,472.00	31,982.50
Accounts and other receivables	6	1,254,705.08	474,561.97
Cash and cash equivalents	7(a)	40,492,712.83	37,553,302.26
		<u>41,844,889.91</u>	<u>38,059,846.73</u>
Current liabilities			
Accounts and other payables		(113,327.15)	(127,969.21)
Rental deposit received	8	(70,000.00)	(70,000.00)
Loan and advance	9	(3,717,000.00)	(4,460,000.00)
Lease liabilities		(345,500.00)	(210,000.00)
		<u>(4,245,827.15)</u>	<u>(4,867,969.21)</u>
Net current assets		<u>37,599,062.76</u>	<u>33,191,877.52</u>
Non-current liabilities			
Lease liabilities	9	(119,077.00)	(87,500.00)
NET ASSETS		<u>74,727,971.70</u>	<u>71,842,811.01</u>
Represented by:			
FUNDS	10	<u>74,727,971.70</u>	<u>71,842,811.01</u>

The accompanying notes form an integral part of these financial statements.



Rev. Cheung Vee Bon
Chairman



Mr. Leung Kam Wa
Treasurer

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Statement of Cash Flows

For the year ended 31 March 2022

	NOTE	2022 HK\$	2021 HK\$
Operating activities			
Net cash generated from operating activities	7(b)	4,719,106.41	6,241,950.49
Investing activities			
Payment for purchase of property, plant and equipment		(792,772.84)	(1,255,602.46)
Decrease/(increase) in long term fixed deposits		5,562,184.90	(9,668,080.98)
Net cash generated from/(used in) investing activities		4,769,412.06	(10,923,683.44)
Financing activities			
Repayment of loan and advance, net	7(c)	(743,000.00)	(816,500.00)
Repayment of lease liabilities	7(c)	(243,923.00)	(220,500.00)
Net cash used in financing activities		(986,923.00)	(1,037,000.00)
Net increase/(decrease) in cash and cash equivalents		8,501,595.47	(5,718,732.95)
Cash and cash equivalents at beginning of year		21,585,221.28	27,303,954.23
Cash and cash equivalents at ending of year	7(a)	30,086,816.75	21,585,221.28

The accompanying notes form an integral part of these financial statements.

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Statement of Changes in Funds

For the year ended 31 March 2022

	General fund (See note 10) HK\$	FMTI fund HK\$	Mission fund HK\$	Welfare fund HK\$	Relief fund HK\$	School funds (See note 10) HK\$	Social concern funds (See note 10) HK\$	Total HK\$
At 1 April 2020	53,617,499.38	152,023.90	587,316.13	590,547.98	247,847.50	5,758,119.45	7,357,101.82	68,310,456.16
Total comprehensive income for the year	2,981,848.20	-	-	-	-	-	550,506.65	3,532,354.85
Transfers	378,649.05	787.26	(69,951.09)	4,923.50	(9,746.00)	49,427.78	(354,090.50)	-
At 31 March 2021	56,977,996.63	152,811.16	517,365.04	595,471.48	238,101.50	5,807,547.23	7,553,517.97	71,842,811.01
Total comprehensive income for the year	2,983,609.29	-	-	-	-	-	(98,448.60)	2,885,160.69
Transfers	397,823.67	478.12	(55,089.43)	1,790.30	111,170.00	20,747.70	(476,920.36)	-
At 31 March 2022	60,359,429.59	153,289.28	462,275.61	597,261.78	349,271.50	5,828,294.93	6,978,149.01	74,727,971.70

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

Reporting entity

International Church of the Foursquare Gospel - Hong Kong District Limited ("the association") is a company incorporated in Hong Kong with limited liability by guarantee. The association's registered office is located at 3rd Floor, Foursquare Mansion, 215-219 Sai Yeung Choi Street North, Kowloon, Hong Kong. The principal activities of the association are to propagate and disseminate in Hong Kong, Macau and other parts of the world the religious principles embraced in the Foursquare Gospel as presented in the "Declaration of Faith".

1) Association structure and basis of combination

During the year ended 31 March 2022, the association had the following parish churches, elderly centres and schools:

- a) Parish churches:
- South China Foursquare Gospel Church
 - Tai Kok Tsui Church of Foursquare Gospel
 - Choi Ping Church of Foursquare Gospel
 - International Church of the Foursquare Gospel Lung Hang Church
 - Living Spring Foursquare Gospel Church
 - Tuen Mun Church of the Foursquare Gospel
 - Kin Sang Foursquare Gospel Church
- b) Elderly centres operated under Social Concern Department:
- I.C.F.G. Kin Sang Church Elderly Centre
 - I.C.F.G. Lung Hang Church Elderly Centre
- c) Schools operated under School Department:
- Semple Kindergarten
 - Semple Memorial Secondary School

The association is the school sponsoring body ("SSB") for the above schools. The district executive council regards that inclusion of school's financial information is not necessary as the SSB and the school's incorporated management committee are two different legal entities and the association does not involve in the school's day-to-day operation.

2) Significant accounting policies

- a) Statement of compliance
- These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong and the applicable requirements of the Companies Ordinance. A summary of the significant accounting policies is set out below.

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

2) Significant accounting policies (continued)

- a) Statement of compliance (continued)

The association has applied the following amendment to HKFRSs issued by the HKICPA to these financial statements:

- Amendment to HKFRS 16, Leases: Covid-19-related rent concessions beyond 30 June 2021

The amendment provides an optional practical expedient allowing lessees to elect not to assess whether a rent concession related to COVID-19 is a lease modification. Lessees adopting this election may account for qualifying rent concessions in the same way as they would if they were not lease modifications.

Rent concessions totalling HK\$105,000 have been accounted for as negative variable lease payments and recognised as rent concessions in "sundry income" in the statement of comprehensive income for the year ended 31 March 2022, with a corresponding adjustment to the lease liabilities.

Other than the amendment to HKFRS 16, the association has not applied any new standard or interpretation that is not yet effective for the current accounting period.

- b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRSs requires district executive council to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditures. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by the district executive council in the application of HKFRSs that have significant effect on the financial statements and major sources of estimation uncertainty are disclosed in note 3.

- c) Property, plant and equipment

Items of property, plant and equipment are stated at cost or at deemed cost less accumulated depreciation and accumulated impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to working condition and location for its intended use. Expenditure incurred after an item of property, plant and equipment has been put into operation, such as repairs and maintenance and overhaul costs, is normally charged to surplus or deficit in the period in which it is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of property, plant and equipment, the expenditure is capitalised as an additional cost of the item. When an item of property, plant and equipment is sold or retired, its cost and accumulated depreciation are eliminated from the financial statements and any gain or loss resulting from the disposal is recognised in surplus or deficit.

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

2) Significant accounting policies (continued)

c) Property, plant and equipment (continued)

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual value, if any, using the straight-line method over their estimated useful lives at the following annual rates:

Owned assets Furniture, fixtures and equipment	20%
Right-of-use assets Leasehold properties held for own use Property leased for own use	Over the lease term Over the lease term

d) Inventories

Inventories are stated at the lower of cost (using a first-in, first out basis) and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

e) Accounts and other receivables

A receivable is recognised when the association has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due.

Receivables are initially recognised at fair value and thereafter stated at amortised cost less loss allowance for expected credit losses, except where the receivables are interest free advances without any fixed repayment terms or the effect of discounting would be immaterial, then they are stated at cost less any loss allowance for expected credit losses.

The association recognised the loss allowance for expected credit losses as an impairment loss in surplus or deficit with a corresponding adjustment to the carrying amounts through a loss allowance account. Loss allowance for expected credit losses is re-measured at the end of the reporting period to reflect the credit risk changes since initial recognition and any changes in the amount of loss allowance for expected credit losses is recognised as an impairment reversal or deficit in surplus or deficit.

The loss allowance for expected credit losses is measured at an amount equal to lifetime expected credit losses. The expected credit losses are estimated by reference to both quantitative and qualitative information that is reasonable, supportable and available without undue cost or effort, including the historical experience of past events for credit loss, the current and forecast economic conditions and the specific factors to debtors. In assessing whether credit risk has increased significantly since initial recognition, the association considers that an event of default or credit-impaired occurs when the debtor is unlikely to pay its credit obligations in full and compares any changes on the default risk either on an individual basis or a collective basis at the end of the reporting period with the date of initial recognition. The gross carrying amount of receivable is written off, either partially or in full, to the extent which the association considers that there is no realistic prospect of recovery.

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

2) Significant accounting policies (continued)

f) Impairment of assets

At the end of the reporting period, the association reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss, except for the carrying amounts of assets which are required to measure the loss allowance for expected credit loss at the end of the reporting period as stated in other accounting policies. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss measured as the difference between the carrying amount and the recoverable amount is recognised as an expense immediately.

When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

g) Accounts and other payables

Payables are initially recognised at fair value and thereafter stated at amortised cost except where the payables are interest free advances without any fixed repayment terms or the effect of discounting would be immaterial, in which case they are stated at cost.

h) Recognition of income

(i) Offering income, designated fund received, activities income, membership fee received, other donations and sundry income as well as bank interest received are recorded on cash basis.

(ii) Government subvention for social services is recognised when there is reasonable assurance that the association will comply with the conditions, if any, attached to them and that the subventions will be received. Subventions that compensate association for expenses incurred are recognised as income in surplus or deficit on a systematic basis in the same periods in which the expenses are incurred. Subventions that compensate the association for the cost of an asset are deducted from the carrying amount of the asset and consequently are effectively recognised in surplus or deficit over the useful life of the asset by way of reduced depreciation expense.

(iii) Fundraising income for social services is recognised when the association becomes entitled to the donations and it is probable that they will be received, which is generally upon the receipt of cash. Any surplus of receipts over expenditure on the association's activities are classified as accounts payable under current liabilities if refundable to respective donors and funds if repayment is not required by donors.

(iv) Special project income is recognised when the project services are rendered.

(v) Rental income is recognised on a straight-line basis over the lease term.

i) Government grants

Government grants are recognised in the statement of financial position initially when there is reasonable assurance that they will be received and that the association will comply with the conditions attaching to them. Grants that compensate the association for expenses incurred are deducted in reporting the related expense on a systematic basis in the same periods in which the expenses are incurred.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

2) Significant accounting policies (continued)

j) Employee benefits

(i) Short term employee benefits and contributions to defined contribution retirement plans: Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

(ii) Termination benefits:

Termination benefits are recognised at the earlier of when the association can no longer withdraw the offer of those benefits and when it recognises restructuring costs involving the payment of termination benefits.

k) Leases

(i) As a lessee:

All leases with a term of more than 12 months are recognised (i.e. an asset representing the right to use of the underlying asset and a liability representing the obligation to make lease payments), unless the underlying asset is of low value. Both the asset and the liability are initially measured on a present value basis. Right-of-use assets are recognised under property, plant and equipment and are measured at cost less any accumulated depreciation and impairment losses and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful life of the assets and the lease term. Lease liabilities are initially measured at the present value of unpaid lease payments and subsequently adjusted by the effect of the interest on and the settlement of the lease liabilities, and the re-measurement arising from any reassessment of the lease liabilities or lease modifications.

(ii) As a lessor:

Leases where substantially all the risks and rewards of ownership of assets remain with the association are classified as operating leases. Assets leased under operating leases are included in property, plant and equipment and rentals receivable are credited to surplus or deficit on the straight-line basis over the lease term.

l) Taxation

No provision for taxation has been made in the financial statements as the association is an approved charitable institution exempted from tax under section 88 of the Inland Revenue Ordinance.

m) Cash and cash equivalents

For the purpose of statement of cash flows, cash and cash equivalents represent cash at bank and on hand, demand deposits with banks and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

2) Significant accounting policies (continued)

n) Related parties

(i) A person, or a close member of that person's family, is related to the association if that person:

- (1) has control or joint control over the association;
- (2) has significant influence over the association; or
- (3) is a member of the key management personnel of the association.

(ii) An entity is related to the association if any of the following conditions applies:

- (1) The entity is a post-employment benefit plan for the benefit of employees of either the association or an entity related to the association.
- (2) The entity is controlled or jointly controlled by a person identified in (i).
- (3) A person identified in (i)(1) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (4) The entity provides key management personal services to the association.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

3) Critical accounting estimates and judgements

Estimates and judgements used in preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The association makes estimates and assumptions concerning the future. The resulting accounting estimates may not be equal to the related actual results. The estimates and assumptions that have a significant effect on the carrying amount of assets or liabilities are discussed below.

a) Useful lives of property, plant and equipment

The association determines the estimated useful lives for its property, plant and equipment. This estimate is based on the historical experience of the actual useful lives of property, plant and equipment of similar nature and functions.

b) Impairment of property, plant and equipment

The association reviews the property, plant and equipment for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset exceeds its recoverable amount in accordance with the accounting policy stated in note 2(f). The recoverable amount of an asset or a cash-generating unit is determined based on value-in-use calculation. The value-in-use calculation requires the association to estimate the future cash flows expected to arise from the cash-generating unit and a suitable discount rate in order to calculate present value, which has been prepared on the basis of association's assumptions and estimates.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

2) Significant accounting policies (continued)

j) Employee benefits

(i) Short term employee benefits and contributions to defined contribution retirement plans: Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

(ii) Termination benefits:

Termination benefits are recognised at the earlier of when the association can no longer withdraw the offer of those benefits and when it recognises restructuring costs involving the payment of termination benefits.

k) Leases

(i) As a lessee:

All leases with a term of more than 12 months are recognised (i.e. an asset representing the right to use of the underlying asset and a liability representing the obligation to make lease payments), unless the underlying asset is of low value. Both the asset and the liability are initially measured on a present value basis. Right-of-use assets are recognised under property, plant and equipment and are measured at cost less any accumulated depreciation and impairment losses and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful life of the assets and the lease term. Lease liabilities are initially measured at the present value of unpaid lease payments and subsequently adjusted by the effect of the interest on and the settlement of the lease liabilities, and the re-measurement arising from any reassessment of the lease liabilities or lease modifications.

(ii) As a lessor:

Leases where substantially all the risks and rewards of ownership of assets remain with the association are classified as operating leases. Assets leased under operating leases are included in property, plant and equipment and rentals receivable are credited to surplus or deficit on the straight-line basis over the lease term.

l) Taxation

No provision for taxation has been made in the financial statements as the association is an approved charitable institution exempted from tax under section 88 of the Inland Revenue Ordinance.

m) Cash and cash equivalents

For the purpose of statement of cash flows, cash and cash equivalents represent cash at bank and on hand, demand deposits with banks and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

4) Property, plant and equipment

a) Reconciliation of carrying amount

	Leasehold properties held for own use (Right-of-use assets) HK\$	Furniture, fixtures and equipment (Owned assets) HK\$	Total HK\$
Cost or deemed cost:			
At 1 April 2020	41,935,963.00	15,999,020.42	57,934,983.42
Additions	-	1,255,602.46	1,255,602.46
Disposals	-	-	-
At 31 March 2021	41,935,963.00	17,254,622.88	59,190,585.88
Additions	-	792,772.84	792,772.84
At 31 March 2022	41,935,963.00	18,047,395.72	59,983,358.72
Accumulated depreciation:			
At 1 April 2020	4,997,340.00	13,352,639.46	18,349,979.46
Charge for the year	1,031,222.00	1,368,450.93	2,399,672.93
At 31 March 2021	6,028,562.00	14,721,090.39	20,749,652.39
Charge for the year	1,031,222.00	1,419,075.39	2,450,297.39
At 31 March 2022	7,059,784.00	16,140,165.78	23,199,949.78
Net carrying amount:			
At 31 March 2022	34,876,179.00	1,907,229.94	36,783,408.94
At 31 March 2021	35,907,401.00	2,533,532.49	38,440,933.49

Before applying HKAS 16 "Property, plant and equipment", all property, plant and equipment were fully written off by the association as expenditure in the year of acquisition. The association applied the HKAS 16 on 1 April 2005. Based on this accounting standard, property, plant and equipment are stated at cost or deemed cost less accumulated depreciation and impairment losses.

Properties which are located at Ground floor, 1st floor and 2nd floor of Foursquare Mansion, No. 215-219 Sai Yeung Choi Street North, Kowloon are being gifts acquired by the association under memorial no. 2620761 (30 July 1984) and memorial no. 5854988 (30 September 1993).

Except for the above mentioned properties, all other properties are accounted for in accordance with accounting policies as set out in note 2(c), note 2(f) and note 2(k).

All properties are held in Hong Kong under medium-term leases.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

4) Property, plant and equipment (continued)

a) Reconciliation of carrying amount (continued)

	Property leased for own use (Right-of-use assets) HK\$
Net carrying amount:	
At 1 April 2020	98,000.00
Inception of lease contract	420,000.00
Depreciation	(220,500.00)
At 31 March 2021	297,500.00
Inception of lease contract	516,000.00
Depreciation	(348,923.00)
At 31 March 2022	464,577.00

The association leases properties for its own use. Lease contracts are entered for a fixed term of two years.

b) Right-of-use assets

The analysis of the net carrying amount of right-of-use assets by class of underlying asset is as follows:

	2022 HK\$	2021 HK\$
Leasehold properties held for own use	34,876,179.00	35,907,401.00
Properties leased for own use	464,577.00	297,500.00
	35,340,756.00	36,204,901.00

5) Inventories

	2022 HK\$	2021 HK\$
Stocks (Health products)	97,472.00	31,982.50

The amount of inventories recognised as an expense and included in surplus or deficit is HK\$252,859.00 (2021: HK\$220,811.20).

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

7) Cash and cash equivalents and other cash flow information (continued)

b) Reconciliation of surplus to net cash generated from operating activities

	2022 HK\$	2021 HK\$
Cash flows from operating activities:		
Total comprehensive income for the year	2,885,160.69	3,532,354.85
Adjustments for:		
Depreciation on property, plant and equipment	2,799,220.39	2,620,172.93
Rent concessions related to COVID-19	(105,000.00)	-
Interest income	(73,072.21)	(201,526.98)
Operating surplus before changes in working capital	5,506,308.87	5,951,000.80
(Increase)/Decrease in inventories	(65,489.50)	(11,404.00)
(Increase)/Decrease in accounts and other receivables	(780,143.11)	71,704.53
Increase/(Decrease) in accounts and other payables	(14,642.06)	29,122.18
Cash generated from operations	4,646,034.20	6,040,423.51
Interest received	73,072.21	201,526.98
Net cash generated from operating activities	4,719,106.41	6,241,950.49

c) Reconciliation of liabilities arising from financing activities

The table below details changes in the association's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financial activities are liabilities for which cash flows were, or future cash flows will be, classified in the association's statement of cash flows as cash flows from financing activities.

	Loan and advance HK\$	Lease liabilities HK\$	Total HK\$
At 1 April 2020	5,276,500.00	98,000.00	5,374,500.00
Changes from financing cash flows:			
Inception of lease contract	-	420,000.00	420,000.00
Repayment of loan and advance	(816,500.00)	-	(816,500.00)
Repayment of lease liabilities	-	(220,500.00)	(220,500.00)
At 31 March 2021	4,460,000.00	297,500.00	4,757,500.00
Changes from financing cash flows:			
Inception of lease contract	-	516,000.00	516,000.00
Rent concessions	-	(105,000.00)	(105,000.00)
Repayment of loan and advance	(743,000.00)	-	(743,000.00)
Repayment of lease liabilities	-	(243,923.00)	(243,923.00)
At 31 March 2022	3,717,000.00	464,577.00	4,181,577.00

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

6) Accounts and other receivables

	2022 HK\$	2021 HK\$
Accounts receivable	886,164.55	270,717.10
Deposits and prepayments	368,540.53	203,844.87
	1,254,705.08	474,561.97

The amount of deposits and prepayments expected to be recovered or recognised as expense after one year is HK\$150,781.00 (2021: HK\$101,939.00). All of the other receivables are expected to be recovered or recognised as expense within one year.

7) Cash and cash equivalents and other cash flow information

a) Cash and cash equivalents comprise:

	2022 HK\$	2021 HK\$
Cash in hand	19,990.00	18,990.00
Current and saving accounts	18,209,826.75	16,366,231.28
Fixed deposits - Maturity within 3 months at acquisition	11,857,000.00	5,200,000.00
Cash and cash equivalents in the statement of cash flows	30,086,816.75	21,585,221.28
Fixed deposits - Maturity over 3 months at acquisition	10,405,896.08	15,968,080.98
Cash and bank balances in the statement of financial position	40,492,712.83	37,553,302.26

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

8) Loan and advance

The loan and advance are unsecured, interest free and repayable on demand.

9) Lease liabilities

At 31 March 2022, the lease liabilities were repayable as follows:

	2022	2021
	<i>HKS</i>	<i>HKS</i>
Within one year	345,500.00	210,000.00
After 1 year but within 2 years	119,077.00	87,500.00
	<u>464,577.00</u>	<u>297,500.00</u>

10) Funds

Funds are defined as resources that the association has or can make available to spend for Missionary and charitable purposes. The amount of the association's funds and the movements therein for the current and prior years are presented in the statement of changes in funds.

The association's objective when managing its funds is to safeguard the association's ability to continue as a going concern in order to carry out its principal activities.

a) General fund

Movement and breakdown of general fund are as follows:

	Head office and churches	Social concern department	Total
	<i>HKS</i>	<i>HKS</i>	<i>HKS</i>
At 1 April 2020	52,576,441.41	1,041,057.97	53,617,499.38
Total comprehensive income for the year	2,916,704.81	65,143.39	2,981,848.20
Transfer from other funds	24,558.55	354,090.50	378,649.05
At 31 March 2021	55,517,704.77	1,460,291.86	56,977,996.63
Total comprehensive income for the year	1,516,416.26	1,467,193.03	2,983,609.29
Transfer from/(to) other funds	(79,096.69)	476,920.36	397,823.67
At 31 March 2022	<u>56,955,024.34</u>	<u>3,404,405.25</u>	<u>60,359,429.59</u>

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

10) Funds (continued)

b) FMTI fund

FMTI fund was initially set up for providing support to Foursquare Ministries Training Institute. However, the institute has been suspended.

c) Mission fund

Mission fund is set up for providing funding for various mission activities.

d) Welfare fund

Welfare fund represents donation received and its usage is specified by the donor for welfare purpose only.

e) Relief fund

Relief fund represents donation received with purpose to provide ad-hoc support to those who are in emergency need.

f) School funds

(i) ED building fund

ED building fund is set up for funding renovation expenses of Sempile Kindergarten in future.

(ii) ED ministry fund

ED ministry fund is set up for funding ministry activities with preference given to education-related emergency need.

(iii) Movement and breakdown of school funds are as follows:

	ED building fund	ED ministry fund	Total
	<i>HKS</i>	<i>HKS</i>	<i>HKS</i>
At 1 April 2020	3,668,094.13	2,090,025.32	5,758,119.45
Transfer from general fund	31,494.22	17,933.56	49,427.78
At 31 March 2021	3,699,588.35	2,107,958.88	5,807,547.23
Transfer from general fund	12,747.66	8,000.04	20,747.70
At 31 March 2022	<u>3,712,336.01</u>	<u>2,115,958.92</u>	<u>5,828,294.93</u>

(continued)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

10) Funds (continued)

g) Social concern funds (continued)

(x) Movement and breakdown of social concern funds are as follows:

	Central development fund HK\$	Programme fund HK\$	Social service development fund HK\$	Elderly service development fund HK\$	Healthy aged square fund HK\$	Provident fund reserve HK\$	Long term financial viability fund HK\$	Lump sum grant reserve HK\$	Flag day fund HK\$	Total HK\$
At 1 April 2020	567,407.62	188,586.00	475,380.93	528,018.79	298,211.60	367,999.76	2,084,511.51	337,144.42	2,509,841.19	7,357,101.82
Surplus/(Deficit) for the year	7,283.60	224,014.02	-	320,062.00	(199.97)	(653.00)	-	-	-	550,506.65
Transfer from/(to) general fund	-	-	-	-	-	(2,782.89)	-	491,389.13	(842,696.74)	(354,090.50)
Reallocation	-	-	-	-	-	(36.00)	-	36.00	-	-
At 31 March 2021	574,691.22	412,600.02	475,380.93	848,080.79	298,011.63	364,527.87	2,084,511.51	828,569.55	1,667,144.45	7,553,517.97
Surplus/(Deficit) for the year	5,864.10	(105,277.70)	-	-	-	965.00	-	-	-	(98,448.60)
Transfer from/(to) general fund	-	-	-	296,650.00	-	(71,985.96)	-	(765,122.47)	63,538.07	(476,920.36)
At 31 March 2022	580,555.32	307,322.32	475,380.93	1,144,730.79	298,011.63	293,506.91	2,084,511.51	63,447.08	1,730,682.52	6,978,149.01

22

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2022

10) Funds (continued)

g) Social concern funds

(i) Central development fund

Central development fund represents a commitment towards long-term development work in elderly services.

(ii) Programme fund

Programme fund is used to provide funding for various projects and programmes related to social services and elderly services.

(iii) Social service development fund

Social service development fund represents a commitment towards long-term development work in social services.

(iv) Elderly service development fund

Elderly service development fund is an initial set up fund for self-financing project in future.

(v) Healthy aged square fund

Healthy aged square fund is set up for funding a project of Healthy Aged Square. Healthy Aged Square is a self-financing project which provides healthy products and services at an affordable price for the elderly. Its surplus will be reinvested in the business for the elderly services.

(vi) Provident fund reserve

Provident fund reserve represents surplus or deficit of government subvention for provident fund contribution.

(vii) Long term financial viability fund

Long term financial viability fund represents surplus of lump sum grant which is related to additional allocation received from the Social Welfare Department.

(viii) Lump sum grant reserve

Lump sum grant reserve represents surplus of lump sum grant which is not related to the additional allocation received from the Social Welfare Department.

(ix) Flag day fund

Flag day fund represents donations received less expenses from flag day events. All donations raised from these events are used for providing elderly services.

(continue)

21

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

11) Special project income

Special project income represents service fee received and receivable from Occupational Deafness Compensation Board under the Occupational Deafness Rehabilitation Network.

12) Administrative expenses

	2022 HK\$	2021 HK\$
Advertising	2,852.00	16,579.40
Audit fee	76,250.00	55,750.00
Bank charges	7,263.36	5,248.30
Cleaning expenses	78,248.00	49,510.10
Depreciation on property, plant and equipment	2,799,220.39	2,620,172.93
Electricity, gas and water	246,443.93	77,076.90
Insurance	300,203.32	161,102.12
Membership fee	209,088.54	183,225.16
Office supplies expenses	61,966.80	44,209.82
Postage and postage box hire	9,101.10	13,989.50
Printing and stationery	143,193.48	132,370.63
Provident fund contribution	1,360,038.36	1,261,671.09
Rent, rates and management fee	987,708.18	903,602.00
Repairs and maintenance	266,328.60	123,342.39
Salaries and allowance	20,518,823.97	17,752,746.06
Storage charges	-	21,492.00
Sundry expenses	169,737.01	141,780.92
Telephone, fax and internet access	93,828.13	90,453.85
Travelling expenses	72,982.40	59,405.10
	<u>27,403,277.57</u>	<u>23,713,728.27</u>

13) Taxation

No provision for taxation is required in these financial statements as the association is exempt from taxation pursuant to section 88 of the Hong Kong Inland Revenue Ordinance.

14) Key management personnel's remuneration

The remuneration of key management personnel during the year was as follows:

	2022 HK\$	2021 HK\$
Short-term employee benefits	<u>1,327,176.00</u>	<u>1,904,317.01</u>

No district executive council members receive any fees or other remuneration for serving as a council member.

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

15) Operating lease arrangements

At 31 March 2022, the association, as a lessor, has the following total future minimum lease payments receivable under non-cancellable operating lease with its tenant:

	2022 HK\$	2021 HK\$
Within one year	270,000.00	24,500.00
In the second to fifth years inclusive	<u>485,000.00</u>	<u>-</u>
	<u>755,000.00</u>	<u>24,500.00</u>

The lease runs for 3 years and will expire in August 2024.

16) Financial instruments by category

The carrying amounts of each of the categories of financial instruments as at the end of reporting period are as follows:

a) Financial assets

	2022 HK\$	2021 HK\$
Financial assets at amortised cost:		
Accounts and other receivables	1,048,429.55	372,656.10
Cash and cash equivalents	<u>40,492,712.83</u>	<u>37,553,302.26</u>
	<u>41,541,142.38</u>	<u>37,925,958.36</u>

b) Financial liabilities

Financial assets at amortised cost:

	2022 HK\$	2021 HK\$
Financial assets at amortised cost:		
Accounts and other payables	113,327.15	127,969.21
Rental deposit received	70,000.00	70,000.00
Loan and advance	3,717,000.00	4,460,000.00
Lease liabilities	<u>464,577.00</u>	<u>297,500.00</u>
	<u>4,364,904.15</u>	<u>4,955,469.21</u>

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

17) Financial risk management

The association is exposed to the following financial risks arising from in the normal course of its operations and financial instruments. The association's risk management objectives, policies and processes mainly focus on minimising the potential adverse effects of these risks on its financial performance and position by closely monitoring the individual exposure.

a) Credit risk

The association is exposed to credit risk on financial assets, mainly attributable to cash and cash equivalents. The association's surplus cash has been deposited with a number of reputable and creditworthy banks. The fixed deposits usually have maturities of three months or less. The association does not expect that there will be any significant credit risk associated with them.

With respect to credit risk arising from the other financial assets of the association, which comprise accounts receivable as well as rental and utility deposits, the association's exposure to credit risk arises from default of the counterparty. The exposures to these credit risks are monitored on an ongoing basis.

b) Interest rate risk

The association's exposure to interest rate risk mainly arises from its deposits with banks. Generally, the association holds fixed deposits with banks with maturity within three months to minimise the interest rate risk.

Interest-bearing assets:

	2022 HK\$	2021 HK\$
Cash at banks	13,553,696.92	13,565,091.84
Fixed deposits with banks	22,262,896.08	21,168,080.98
	<u>35,816,593.00</u>	<u>34,733,172.82</u>

Assuming that the amount of interest-bearing assets at the end of reporting period was unchanged for the whole year with all other variables held constant, a 50 basis point increase/decrease in interest rate at 31 March 2022 and 2021 would have increased/decreased the association's surplus by HK\$179,083 and HK\$173,666 respectively. The analysis is prepared on the same basis for 2021.

c) Foreign currency risk

The association has no exposure to foreign currency risk as the association has no foreign currency transactions and balances in the normal course of association's operations.

d) Securities price risk

The association has no exposure to securities price risk as no securities are held in the normal course of association's operations.

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

17) Financial risk management (continued)

e) Liquidity risk

The association is exposed to liquidity risk on financial liabilities. It manages its fund conservatively by maintaining a comfortable level of cash and cash equivalents in order to meet continuous operational need.

The maturity profile of the association's financial liabilities as at the end of reporting period, based on the contractual undiscounted payments, was as follows:

	2022	Within 1 year or on demand HK\$	More than 1 year but less than 5 years HK\$	Total HK\$
Accounts and other payables	113,327.15		-	113,327.15
Rental deposit received	70,000.00		-	70,000.00
Loan and advance	3,717,000.00		-	3,717,000.00
Lease liabilities	345,500.00		119,077.00	464,577.00
	<u>4,245,827.15</u>	<u>4,245,827.15</u>	<u>119,077.00</u>	<u>4,364,904.15</u>

	2021	Within 1 year or on demand HK\$	More than 1 year but less than 5 years HK\$	Total HK\$
Accounts and other payables	127,969.21		-	127,969.21
Rental deposit received	70,000.00		-	70,000.00
Loan and advance	4,460,000.00		-	4,460,000.00
Lease liabilities	210,000.00		87,500.00	297,500.00
	<u>4,867,969.21</u>	<u>4,867,969.21</u>	<u>87,500.00</u>	<u>4,955,469.21</u>

f) Fair value measurement

At 31 March 2022, there were no financial assets and liabilities measured at fair value (2021: Nil). The carrying amounts of the association's financial instruments carried at cost or amortised cost are not materially different from their fair value as at 31 March 2022 and 2021.

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

18) Related party transactions

In addition to the transactions and balances disclosed elsewhere in these financial statements, the association had the following transactions with related parties:

The following amounts are included in the statement of financial position in respect of the amounts due to related parties:

	2022	2021
	<i>HKS</i>	<i>HKS</i>
International Church of the Foursquare Gospel		
- Loan and advance	1,525,000.00	1,825,000.00
- Lease liabilities	87,500.00	297,500.00

In August 2020, the association entered into a two-year lease in respect of leasehold property. The amount of rent payable by the association under the lease is HK\$17,500.00 per month. At the commencement date of the lease, the association recognised a right-of-use asset and a lease liability of HK\$420,000.00.

19) Fund-raising events requiring public subscription permit from Social Welfare Department

As stipulated by the laws of Hong Kong, the association applied for public subscription permits ("PSP") from the Social Welfare Department for the following event. The donation results have been included in the statement of comprehensive income as follows:

Flag day event held on 26 February 2022 (PSP No.: FDR025/2021)

	2022	2021
	<i>HKS</i>	<i>HKS</i>
Income		
- Flag day street donations	-	-
- Other donations related to flag day fund raising event	87,980.00	-
Total expenditure for this event	(23,800.00)	-
Flag day net income for the year	64,180.00	-

The flag day net income will be used to subsidise renovation costs and improvement of facilities and purchases of furniture and equipment for the upgrade of two elderly centres of the association, and to finance community care and support services for the elderly.

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2022

19) Fund-raising events requiring public subscription permit from Social Welfare Department (continued)

Movement of flag day fund is set out below:

	<i>HKS</i>
At 1 April 2020	2,509,841.19
Usage of previous flag day net income for the year	(841,200.00)
Flag day net income for the year	(1,496.74)
At 31 March 2021	1,667,144.45
Usage of previous flag day net income for the year	(641.93)
Flag day net income for the year	64,180.00
At 31 March 2022	1,730,682.52

20) Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2022

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standard which are not yet effective for the year ended 31 March 2022 and which have not been adopted in these financial statements.

The association is in the process of making an assessment of what the impact of these developments is expected to be in the period of initial application. So far the association has concluded that the adoption of them is unlikely to have a significant impact on the association's results of operations and financial position.

21) Approval of financial statements

These financial statements were authorised for issue by the association's district executive council on 6 October 2022.



張慶權會計師行有限公司
CHARLES H.C. CHEUNG & CPA LIMITED
 Certified Public Accountants (Practising)

**REVIEW REPORT ON THE ANNUAL FINANCIAL REPORT
 TO THE BOARD OF DIRECTORS OF**

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT
 LIMITED**

We have conducted our review of the attached Annual Financial Report on pages 2 to 10 of the Social Concern Department of International Church of The Foursquare Gospel – Hong Kong District Limited (“the Department”) for the year ended 31st March 2022 in accordance with Practice Note 851 “Review of the Annual Financial Reports of Non-government Organizations” issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedure to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Department.

Review conclusions

On the basis of the results of our review of the Annual Financial Report of the Department for the year ended 31st March 2022,

- (i) In our opinion the Annual Financial Report has been properly prepared from the books and records of the Department;
- (ii) No matters have come to our attention during the course of our review, which cause us to believe that the Department has not:
 - (1) properly accounted for the receipt of Lump Sum Grant, Provident Fund, Tide-over Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
 - (2) kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG manual) published by the Social Welfare Department (SWD) of the Government of the HKSAR;
 - (3) prepare the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - (4) employed the staff quoted in the Tide-over Grant and Provident Fund arrangements during the year ended 31st March 2022.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

CHARLES H. C. CHEUNG & CPA LIMITED
 Certified Public Accountants (practising)
 Hong Kong.

- 6 OCT 2022

Lam Kwan, Anthony
 Practising Certificate Number: P03451

1

香港 上環 干諾道西88號 粵財大廈九樓
 9/F., Guangdong Finance Building, 88 Connaught Road West, Hong Kong

T 852 2544 7081
 F 852 2815 1975

**(488) INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG
 DISTRICT LIMITED**

SOCIAL CONCERN DEPARTMENT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	2021-22 HK\$	2020-21 HK\$
A. Income			
1. Lump sum grant			
a. Lump sum grant (excluding provident fund)	1b	10,178,465.00	10,170,431.00
b. Provident fund	1c	839,881.00	839,881.00
2. Fee income	2	36,561.00	48,342.00
3. Rent and rates	3	273,958.00	171,298.00
4. Other income	4	1,330,572.75	1,751,548.96
5. Interest received		12.72	10.83
Total income		<u>12,659,450.47</u>	<u>12,981,511.79</u>
B. Expenditure			
1. Personal emoluments			
a. Salaries		9,844,509.57	9,602,629.59
b. Provident fund	1c	911,866.96	842,663.89
c. Allowances		129,365.00	12,435.00
Sub - total	5	<u>10,885,741.53</u>	<u>10,457,728.48</u>
2. Other charges	6	2,336,823.37	1,863,879.07
3. Rent and rates	3	254,798.00	254,392.00
Total expenditure		<u>13,477,362.90</u>	<u>12,575,999.55</u>
C. (Deficit)/surplus for the year		<u>(817,912.43)</u>	<u>405,512.24</u>

The Annual Financial Report from page 2 to page 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Mr. Leung Kam Wing
 Chairman of Management Committee of Elderly Service

Mr. Kwan Kwok Wah
 Director Of Social Concern Department

Date: - 6 OCT 2022

Date: - 6 OCT 2022

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
 SOCIAL CONCERN DEPARTMENT
 ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump sum grant (LSG)

a. Basis of preparation

The Annual Financial Report ("AFR") is prepared in respect of all Funding and Service Agreement ("FSA") activities (including support services to FSA activities) funded by the Social Welfare Department ("SWD") under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognized upon receipt of cash and expenditure is recognized when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.

b. Lump Sum Grant (excluding provident fund)

This represents LSG (excluding provident fund) received for the year.

c. Provident Fund (PF)

This is provident fund received and contributed for the year. Snapshot staff are defined as those staff occupying recognized or holding against subvented posts as at 1st April 2000. 6.8% and other posts represent those staff that are employed after 1st April 2000. The provident fund received and contributed for staff under the central items have been shown under 3.

Details are analysed below:

Provident fund contribution	Snapshot staff HK\$	6.8% and other posts HK\$	2021-2022 Total HK\$	2020-2021 Total HK\$
Subvention received	292,941.00	546,940.00	839,881.00	839,881.00
Provident fund contribution paid during the year:	(292,941.00)	(618,925.96)	(911,866.96)	(842,663.89)
Less: understated of provident fund contribution paid during 2017-18	-	-	-	(36.00)
Deficit for the year	-	(71,985.96)	(71,985.96)	(2,818.89)
Add: (Deficit)/surplus b/f Additional subvention received for previous years (Ref. Apr 2021 payroll)	(965.00)	365,493.42	364,527.87	367,999.76
(Deficit)/surplus c/f	(0.55)	293,507.46	293,506.91	364,527.87

2. Fee income

This represents social welfare fee income received for the year in respect of the fees and charges recognized for the purpose of subvention as set out in the LSG Manual.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
 SOCIAL CONCERN DEPARTMENT
 ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022
 NOTES ON THE ANNUAL FINANCIAL REPORT

3. Rent and rates

This represents the amount paid by SWD in respect of premises recognized by SWD. Expenditure on rent and rates in respect of premises not recognized by SWD have not been included in AFR.

4. Other income

This includes programme income and all income other than recognized social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as other income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on other income is as follows:

	2021-2022 HK\$	2020-2021 HK\$
Other income		
(a) Activities income	521,130.50	264,460.50
(b) Others		
Donation	8,400.00	119,062.00
Sundry income	2,847.00	3,755.96
Disposal of damaged assets	2,250.00	1,800.00
District board subvention	23,553.00	3,340.00
Other funding	17,620.00	1,400.00
Estate management advisory committee 屋宇管理諮詢委員會	-	50,654.20
Handson Hong Kong Limited	-	20,000.00
Huang Ting Fang charitable foundation Company Ltd. 黃廷方慈善基金有限公司	17,760.00	-
Income from administration cost (HSBC)	24,500.00	-
Income from administration cost (ODRM)	39,429.58	-
Opportunities for the elderly project	26,700.00	-
HSBC community partnership programme	148,498.20	1,156,276.30
Income from innovation and technology fund	144,272.00	-
Reimbursement of maternity leave pay scheme	15,152.47	-
Time-limited posts from SWD (AEF)	261,600.00	130,800.00
Salary subsidies from ODRN	76,860.00	-
	809,442.25	1,487,088.46
Total	1,330,572.75	1,751,548.96

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022
NOTES ON THE ANNUAL FINANCIAL REPORT

5. Personal Emoluments

Personal emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual personal emoluments over \$700,000 each paid under LSG is appendend below:

Analysis of personal emoluments paid under LSG	No. of posts	HK\$
HK\$700,001 – HK\$800,000 p.a.	1	735,745.00
HK\$800,001 – HK\$900,000 p.a.	-	-
HK\$900,001 – HK\$1,000,000 p.a.	-	-
HK\$1,000,001 – HK\$1,100,000 p.a.	-	-
HK\$1,100,001 – HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	1	1,212,906.00

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022
NOTES ON THE ANNUAL FINANCIAL REPORT

6. Other charges

The breakdown on other charges is as follows:

	2021-2022 HK\$	2020-2021 HK\$
(a) Electricity, gas and fuel	94,509.30	26,653.60
(b) Water and sewage charge	347.00	476.50
(c) Postage	4,816.40	8,399.80
(d) Telephone, fax and internet access	44,207.38	46,674.29
(e) Audit fee	29,900.00	29,900.00
(f) Staff training	12,769.50	26,060.00
(g) Cleaning material	7,792.30	9,627.10
(h) Printing & stationery	50,975.37	52,288.75
(i) Newspaper & magazine	-	19.50
(j) Group or activity or programme expenses	1,205,386.37	1,164,934.18
(k) Minor purchase	104,729.45	220,110.44
(l) Sundry expenses	4,065.00	6,031.50
(m) Repair & maintenance	93,415.60	76,335.76
(n) Travelling expenses	17,040.40	12,293.20
(o) Insurance	108,030.17	96,174.71
(p) Membership fees to agency	5,280.00	5,080.00
(q) Expenses for time-limited posts from SWD (AEF)	271,554.65	82,819.74
(r) Innovation and technology equipment expenses	266,852.00	-
(s) Expenses of maternity leave pay	15,152.48	-
Total	2,336,823.37	1,863,879.07

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD

SOCIAL CONCERN DEPARTMENT

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

NOTES ON THE ANNUAL FINANCIAL REPORT

7. Analysis of lump sum grant reserve and balances of other SWD subventions

	Lump sum grant (LSG) HK\$	Analysis of reserve fund			Total HK\$
		Additional allocation HK\$	Rent and rates HK\$	Central items HK\$	
Income					
Lump sum grant	11,018,346.00	-	-	-	11,018,346.00
Fee income	36,561.00	-	-	-	36,561.00
Rent and rates	-	-	273,958.00	-	273,958.00
Other income	1,330,572.75	-	-	-	1,330,572.75
Interest received	12.72	-	-	-	12.72
Total income	12,385,492.47	-	273,958.00	-	12,659,450.47
Expenditure					
Personal emoluments	10,885,741.53	-	-	-	10,885,741.53
Other charges	2,336,823.37	-	-	-	2,336,823.37
Rent and rates	-	-	254,798.00	-	254,798.00
Total expenditure	13,222,564.90	-	254,798.00	-	13,477,362.90
(Deficit)/surplus for the year	(837,072.43)	-	19,160.00	-	(817,912.43)
Less: Deficit of provident fund	71,985.96	-	-	-	71,985.96
(Deficit)/surplus for the year	(765,086.47)	-	19,160.00	-	(745,926.47)
Surplus/(deficit) b/f	828,569.55	2,084,511.51	(83,094.00)	-	2,829,987.06
Less: Refund to government	-	-	(23,309.00)	-	(23,309.00)
Add: Recovery from SWD	-	-	106,403.00	-	106,403.00
Overstated of LSG reserve in 2020/2021	(36.00)	-	-	-	(36.00)
Surplus c/f	63,447.08	2,084,511.51	19,160.00	-	2,167,118.59

Notes:

- (1) Interest received on LSG and provident fund reserves, rent and rates, central items, special one-off grant are included as one item under LSD; and the item is considered as part of LSG reserve.
- (2) Accumulated balance LSG surplus b/f from previous years (including holding account) and all interest received in previous years should be included in surplus b/f under LSG.
- (3) Amount of LSG reserve used to cover the salary adjustment for dementia supplement and infirmity are supplement. If any, as per schedule for central items.
- (4) The level of LSG cumulative reserve, less LSG reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding provident fund expenditure) for the year.

SCHEDULE FOR THE RENT AND RATES

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

NAME OF NGO: INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED

3. Rent and rates

Unit code and name	Subvented element	Subvention released (Note 1)	Actual expenditure	Surplus (Note 2)	Deficit (Note 2)
	HK\$	HK\$	HK\$	HK\$	HK\$
3910 - Lung Hang Church Elderly Centre	Rent (Note 3) Rates	7,645.00 14,597.00	8,472.00 970.00	- 13,627.00	- (827.00)
Total - A		22,242.00	9,442.00	13,627.00	(827.00)
3912 - Kin Sang Church Elderly Centre	Rent Rates Government rent	234,348.00 10,912.00 6,456.00	234,348.00 3,340.00 7,668.00	- 7,572.00 -	- (1,212.00) -
Total - B		251,716.00	245,356.00	7,572.00	(1,212.00)
Grand total - (A+B)		273,958.00	254,798.00	21,199.00	(2,039.00)

Notes:

- (1) The figures are extracted from the payroll during the year plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial years (i.e. back payments) should not be included.
- (2) Surplus/deficit for each element represents the difference between subvention released and actual expenditure.
- (3) Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and government rent.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED
SCHEDULE FOR INVESTMENT


ANALYSIS OF INVESTMENT AS AT 31ST MARCH 2022


	<u>2021-2022</u> HK\$	<u>2020-2021</u> HK\$
LSG reserve at 31st March 2022	63,447.08	828,569.55
Long term financial viability reserve as at 31st March 2022	2,084,511.51	2,084,511.51
Total LSG reserve	<u>2,147,958.59</u>	<u>2,913,081.06</u>
Represented by:		
Investment:		
HKD bank account balances	<u>2,147,958.59</u>	<u>2,913,081.06</u>

Notes:

- (1) The investments should be reported at historical cost.
- (2) LSG reserve includes interest earned on reserve.

Confirmed by:


Mr. Leung Kam Wing
Chairman of Management Committee of Elderly Service
Date: - 6 OCT 2022


Mr. Kwan Kwok Wah
Director of Social Concern Department
Date: - 6 OCT 2022

DETAILS OF THE USE OF THE ADDITIONAL ALLOCATION FOR THE FINANCIAL YEAR OF 2021-2022

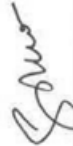
NAME OF NGO: INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL HONG KONG DISTRICT LIMITED


TOTAL AMOUNT OF ADDITIONAL ALLOCATION: \$2.59 MILLION

	<u>2021-2022</u>
I. Balance of amount of the additional allocation brought forward:	2,084,511.51
II. Amount of additional allocation received for the year	-
Sub-total (A=I+II)	<u>A 2,084,511.51</u>
Amount of additional allocation spent during the year	-
B	-
III. Balance carried forward to the next financial year (D=A+B)	<u>D 2,084,511.51</u>

Signature




Mr. Leung Kam Wing
Chairman of Management Committee of Elderly Service
Date: - 6 OCT 2022


Rev. Cheung Vee Bon
President of International Church of the Foursquare Gospel - Hong Kong District Ltd.
Date: - 6 OCT 2022

Notes:

- (1) The department approves on discretionary ground for your organization to put any surplus of the additional allocation into a holding account, which is not subject to clawback, to a maximum amount of \$2.59 million.
- (2) The interest on depositing this additional allocation, if any, should be included in item 7: interest received of income in the AFR.
- (3) The board chairperson and NGO head should both sign on this page.

公積金儲備的運用

定影員工的公積金儲備：

截至2022年3月31日，定影員工的公積金儲備有\$0.55虧損，這是由於社署撥予機構之公積金資助少於機構應獲得的，因此，社署會於2022/2023財政年度增撥有關虧損。

非定影員工的公積金儲備：

截至2022年3月31日，非定影員工的公積金儲備有\$293,507.46。會繼續用於2010年2月1日之前入職，而服務滿15年的員工，提供薪金的15%的供款。經長者服務管理委員會於2021年7月28日會議上一致通過撥出非定影員工的公積金儲備其中\$110,598，於2022年4月1日仍在職之非定影員工派發一次性的額外公積金供款，派發金額之原則與薪金、服務年資及經審議的百份比掛鉤，此項派發只適用於非定影員工，惟不適用於2010年1月31日或之前入職的非定影員工。

整筆撥款儲備的運用

機構自2010年2月起接受整筆撥款，至2022年3月31日，機構的整筆撥款儲備(持有帳戶)有\$2,084,511.51，此筆儲備來自社會福利署的特別額外撥款，其指定用途為讓機構可以履行對員工的合約承諾，決議由此帳戶支付定影員工2022-23年度總薪酬支出的50%。此外，至2022年3月31日，機構的整筆撥款儲備的結餘是\$63,447.08，此儲備的用途為在整筆撥款資助服務出現財政赤字時履行對員工的合約承諾及維持服務。

強壯乃少年人的榮耀
白髮為老年人的尊榮

箴言二十29

國際四方福音會香港教區有限公司 社會關懷部



國際四方福音會香港教區有限公司
社會關懷部

沙田隆亨邨社區中心201室

電話：2697 3209

傳真：2997 5817

電郵：admin@icfgelder.org.hk



隆亨堂耆年中心

沙田隆亨邨社區中心202室

電話：2698 3289

傳真：2697 3305

電郵：lh@icfgelder.org.hk



建生堂耆年中心

屯門建生邨樂生樓B翼地下

電話：2467 0188

傳真：2462 6647

電郵：ks@icfgelder.org.hk

建生堂耆年中心（寶田分處）

屯門寶田邨第五座地下2-9號

電話：2267 8797

傳真：2267 8366

電郵：ks@icfgelder.org.hk



香港公益金會員機構
MEMBER AGENCY OF THE COMMUNITY CHEST